NORTHAMPTON COUNTY, NORTH CAROLINA FINANCIAL STATEMENTS June 30, 2021

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COUNTY MANAGER

Julian Phillips

BOARD OF COUNTY COMMISSIONERS

Charles R. Tyner Sr. - Chair Geneva Riddick-Faulkner - Vice Chair Kelvin M. Edwards Nicole J. Boone Joyce V. Buffaloe

Finance Director

Judith Modeste

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FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners Northampton County Jackson, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Northampton County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise Northampton County basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Northampton County ABC Board, which represents 66.11%, 46.96%, and 90.01% of the assets, net position, and revenues of the aggregate discretely presented component units, respectively. Thos financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Northampton County ABC Board is based solely on the report of the other auditor. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Northampton County ABC Board was not audited in accordance with Governmental Auditing Standards.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based upon our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discretely presents component units, each major fund, and the aggregate remaining fund information Northampton County, North Carolina as of June 30, 2021, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the other Postemployment Benefits' Schedules of Funding Progress and Employer Contributions, the Local Government Employees' Retirement Schedules of the County's Proportionate Share of Net Pension Asset and County Contributions, the Register of Deeds' Supplemental Pension Fund Schedule of the County's Proportionate Share of the Net Pension Asset and Schedule of County Contributions, and the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, and the Schedule of Changes in the Net OPEB Liability and Related Ratios, on pages 4 through 11 and 61 through 67, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of Northampton County, North Carolina. The combining and individual fund statements, budgetary schedules, other schedules as well as the accompanying Schedule of Expenditures of Federal and State Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purpose of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, budgetary schedules, other schedules and the Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 2022 on our consideration of Northampton County internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northampton County's internal control over financial reporting and compliance.

Thompson, Rice, Seatt, adame) & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A. Whiteville, NC June 30, 2022

Managements' Discussion and Analysis

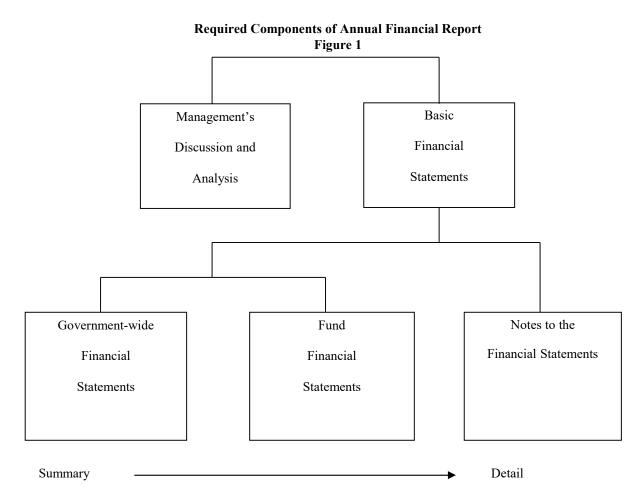
As management of Northampton County, we offer readers of Northampton County's financial statements this narrative overview and analysis of the financial activities of Northampton County for the fiscal year ended June 30, 2021. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

Financial Highlights

- The assets and deferred outflows of resources of Northampton County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$20,088,641 (*net position*).
- The government's total net position increased by \$2,155,658 primarily due to increased net position in the Governmental Activities.
- As of the close of the current fiscal year, Northampton County's governmental funds reported combined ending fund balances of \$24,114,997 an increase of \$3,931,882 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$18,232,475 or 55.55 percent of total general fund expenditures for the fiscal year.
- Northampton County's total general obligation and installment debt decreased by \$1,469,501 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Northampton County's basic financial statements. The County's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of Northampton County.



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits 3 through 9) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's non-major governmental funds and internal service funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the notes is the required supplemental information. This section contains funding information about the County's pension plans.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how it has changed. Net position is the difference between the total of the County's assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include most of the County's basic services, such as public safety, human services, education and general government administration. Property taxes and federal and State grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. These include the water and sewer and solid waste services offered by Northampton County.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Northampton County, like all other governmental entities, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the County's budget ordinance. All of the funds of Northampton County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting. This method also has a current financial resources focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Northampton County adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds – Northampton County has one kind of proprietary funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Northampton County uses enterprise funds to account for its water and sewer activity and for its landfill operations. These funds are the same as those separate activities shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Northampton County has two fiduciary funds, all of which are custodial funds.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start after Exhibit 10.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Northampton County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found beginning at Exhibit A-1, directly after the notes.

Government-Wide Financial Analysis

As noted earlier, net position may serve, over time, as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of Northampton County exceeded liabilities and deferred inflows of resources by \$9,216,537 as of June 30, 2021. The County's net position increased by \$2,155,658 for the fiscal year ended June 30, 2021. The largest portion of the County's net position reflects the County's net investment in capital assets (e.g. buildings, equipment, and water infrastructure). Northampton County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Northampton County's net investment in capital assets is reported net of the outstanding related debt, the resources need to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

	Governmental Activities				Business-type Activities				Total			
		2021		2020		2021		2020		2021		2020
Current and other assets	\$	29,230,296	\$	26,484,774	\$	1,546,839	\$	1,422,642	\$	30,777,135	\$	27,907,416
Capital assets		18,262,057		17,556,842		20,656,809		21,275,750		38,918,866		38,832,592
Total assets		47,492,353		44,041,616		22,203,648		22,698,392		69,696,001		66,740,008
Total deferred outflows of resources		7,787,070		3,246,622		360,113		137,971		8,147,183		3,384,593
Current liabilities outstanding		1,694,126		2,012,649		1,082,995		1,094,034		2,777,121		3,106,683
Long-term liabilities outstanding		39,168,259		36,173,914		10,349,756		10,667,784		49,518,015		46,841,698
Total liabilities		40,862,385		38,186,563		11,432,751		11,761,818		52,295,136		49,948,381
Total deferred inflows of resources		5,200,501		2,183,289		258,906		89,886		5,459,407		2,273,175
Net position:												
Net investment in capital assets		9,584,882		8,609,693		11,182,308		11,185,721		20,767,190		19,795,414
Restricted		2,714,792		2,395,842		-		-		2,714,792		2,395,842
Unrestricted		(3,083,137)		(4,087,149)		(310,204)		(201,062)		(3,393,341)		(4,288,211)
Total net position	\$	9,216,537	\$	6,918,386	\$	10,872,104	\$	10,984,659	\$	20,088,641	\$	17,903,045

NORTHAMPTON COUNTY'S NET POSITION Figure 2

		Figur				
	Gover	nmental		ess-type		
	Acti	vities		vities	Т	otal
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services Operating grants and	\$ 2,295,167	\$ 3,195,353	\$ 5,498,869	\$ 4,989,581	\$ 7,794,036	\$ 8,184,934
contributions Capital grants and	8,173,115	7,108,877	45,850	41,901	8,218,965	7,150,778
contributions General revenues:	425,289	-	190,636	404,798	615,925	404,798
Property taxes	21,994,734	19,793,037	-	-	21,994,734	19,793,037
Other taxes	3,713,681	3,154,094	-	-	3,713,681	3,154,094
Other	292,351	375,496	271	4,479	292,622	379,975
Total revenues	36,894,337	33,626,857	5,735,626	5,440,759	42,629,963	39,067,616
Evmonage						
Expenses:	4,553,124	1 5 4 0 5 0 4			1 552 124	1 5 4 0 5 0 4
General government	4,555,124	4,540,504 11,448,478	-	-	4,553,124 12,334,567	4,540,504
Public safety Transportation	52,000	47,500	-	-	52,000	11,448,478 47,500
Environmental protection		121,000	-	-	123,000	
Economic and physical	123,000	121,000	-	-	125,000	121,000
development	898,454	1,170,913	-	-	898,454	1,170,913
Human services	11,442,527	10,298,097	-	-	11,442,527	10,298,097
Cultural and recreation	574,364	589,549	-	-	574,364	589,549
Education	4,213,873	4,193,119	-	-	4,213,873	4,193,119
Interest and fees	436,951	465,749	-	-	436,951	465,749
Water and sewer	-	-	3,405,480	3,331,901	3,405,480	3,331,901
Solid waste	-	-	2,442,701	2,192,638	2,442,701	2,192,638
Total expenses	34,628,860	32,874,909	5,848,181	5,524,539	40,477,041	38,399,448
Increase in net position before						
transfers	2,265,477	751,948	(112,555)	(83,780)	2,152,922	668,168
Transfers		-	-	-	-	-
Change in net position	2,265,477	751,948	(112,555)	(83,780)	2,152,922	668,168
Beginning of year - July 1, as	<		10 00 1 6 70	11 0 60 100		
previously stated	6,918,386	6,396,390	10,984,659	11,068,439	17,903,045	17,464,829
Restatement / Prior Period Adjust	29,938	(229,952)	-	-	29,938	(229,952)
Net position, beginning, restated	6,948,324	6,166,438	10,984,659	11,068,439	17,932,983	17,234,877
Net position, ending	\$ 9,213,801	\$ 6,918,386	\$ 10,872,104	\$ 10,984,659	\$ 20,085,905	\$ 17,903,045

NORTHAMPTON COUNTY'S CHANGES IN NET POSITION

Governmental activities. Governmental activities increased the County's net position by \$2,265,477. Key elements of this increase are as follows:

• Incrcease in tax revenues and grants.

Business-type activities. Business-type activities decreased Northampton County's net position by \$112,555. Key elements of this decrease are as follows:

• Increase in cost of solid waste pickup not matched by an increase in charges for services.

Financial Analysis of the County's Funds

As noted earlier, Northampton County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of Northampton County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing Northampton County's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Northampton County. At the end of the current fiscal year, Northampton County's fund balance available in the General Fund was \$20,800,097, while total fund balance reached \$23,061,306. The County currently has an available fund balance of 63.87 percent of total General Fund expenditures, while total fund balance represents 70.81 percent of that same amount.

At June 30, 2021, the governmental funds of Northampton County reported a combined fund balance of \$24,114,997, a 19.48% percent increase from the previous year. The General Fund accounted for an increase in fund balance of \$3,726,587 while all other governmental funds combined accounted for a decrease in fund balance of \$205,295. Detailed schedules for the General Fund and each governmental fund follow the notes in this financial report.

General Fund Budgetary Highlights: During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the General Fund increased revenues by \$2,152,808, which was 6.21 percent more than originally budgeted.

Proprietary Funds. Northampton County's proprietary funds provide the same type of information found in the governmentwide statements but in more detail. The total change in net position for these funds was a decrease of \$112,555. Other factors concerning the finances of these funds have already been addressed in the discussion of Northampton County's business-type activities.

Capital Asset and Debt Administration

Capital Assets. Northampton County's capital assets for its governmental and business – type activities as of June 30, 2021, totals \$38,918,866 (net of accumulated depreciation). These assets include building and land, equipment, vehicles, water and sewer systems, and construction in progress.

Major capital asset transactions during the year include:

- Purchase of new vehicles & equipment for various departments
- Acquistion of land

	Govern	mental	Busine	ss-type				
	Activ	vities	Activ	vities	Total			
	2021	2020	2021	2020	2021	2020		
Land	\$ 2,285,800	\$ 2,000,800	\$ -	\$ -	\$ 2,285,800	\$ 2,000,800		
Construction in Progress	788,474	-	555,051	501,090	1,343,525	501,090		
Buildings and improvements	13,854,502	14,278,972	-	-	13,854,502	14,278,972		
Vehicles	1,063,080	1,071,369	19,798	34,984	1,082,878	1,106,353		
Furniture, fixtures and equipment	270,201	205,701	44,292	58,706	314,493	264,407		
Distributions systems	-	-	20,037,668	20,680,971	20,037,668	20,680,971		
Total	\$18,262,057	\$17,556,842	\$20,656,809	\$21,275,751	\$38,918,866	\$ 38,832,593		

NORTHAMPTON COUNTY'S CAPITAL ASSETS Figure 4

Additional information on the County's capital assets can be found in notes to the basic financial statements.

Long-term Debt. As of June 30, 2021, Northampton County had total bonded debt outstanding of \$11,911,500, all of which is debt backed by the full faith and credit of the County.

NORTHAMPTON COUNTY'S OUTSTANDING DEBT Notes Payable and General Obligation Bonds Figure 5

		nmental vities		ss-type vities	Total		
	2021	2020	2021	2020	2021	2020	
Installment notes payable	\$ 8,677,175	\$ 8,947,149	\$ -	\$ 16,027	\$ 8,677,175	\$ 8,963,176	
General obligation bonds	2,437,000	3,021,000	9,474,500	10,074,000	11,911,500	13,095,000	
Total	\$11,114,175	\$11,968,149	\$ 9,474,500	\$10,090,027	\$20,588,675	\$ 22,058,176	

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for Northampton County is \$168,307,777.

Additional information regarding Northampton County's long-term debt can be found in the notes to the financial statements under Section B.

Economic Factors and Next Year's Budgets and Rates

The County was experiencing an unemployment rate of 6.1% at June 30, 2021. This was higher than the non-seasonally adjusted State average of 4.9%.

Budget Highlights for Fiscal Year Ending June 30, 2022

Governmental Activities. The general fund operating budget reflects an increase of approximately 0.1% compared to fiscal year 2021.

Business Type Activities. Solid waste budgeted expenditures are \$2,266,780 which is a 3.66% decrease compare to fiscal year 2021. The water and sewer budgeted expenditures are \$2,786,350 which is a 1.28% decrease compared to fiscal year 2021.

Requests for Information

This report is designed to provide and overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information (including information related to the Northampton County Tourism Development Authority and the Northampton County ABC Board, the discretely presented component units) should be directed to the Director of Finance, Northampton County, PO Box 663, Jackson, North Carolina 27845. You can also call (252) 534-2501 or visit our website at <u>www.northamptonnc.com</u> for more information.

BASIC FINANCIAL STATEMENTS

Northampton County, North Carolina Statement of Net Position June 30, 2021

		Primary Government	1	Compon	ent Units	
		•		Northampton		
	Governmental	Business-type	Total Primary	County Tourism Development	Northampton County ABC	Total Reporting
	Activities	Activities	Government	Authority	Board	Unit
ASSETS				<u> </u>	·	
Current:						
Cash and cash equivalents	\$ 22,002,030	\$ 755,604	\$ 22,757,634	\$ 263,082	\$ 394,224	\$ 23,414,940
Taxes receivable (net)	2,017,955	-	2,017,955	-	-	2,017,955
Accounts receivables (net)	1,298,898	496,515	1,795,413	11,621	-	1,807,034
Notes receivable (net)	271,617	-	271,617	-	-	271,617
Due from other governments	860,043	-	860,043	-	-	860,043
Inventories	-	-	-	-	170,560	170,560
Prepaid items	-	-	-	-	2,021	2,021
Internal balance	-	-	-	-	-	-
Cash and cash equivalents, restricted	2,722,929	294,720	3,017,649	-	-	3,017,649
Net pension assets	29,324	-	29,324	-	-	29,324
Intangible asset Capital assets:	27,500	-	27,500	-	-	27,500
1	2 074 274	555 051	2 620 225		_	2 620 225
Land, improvements, and construction in progress	3,074,274	555,051	3,629,325	-	-	3,629,325
Other capital assets, net of depreciation Total assets	15,187,783	20,101,758	35,289,541	32,988 307,691	19,030	35,341,559
1 otal assets	47,492,353	22,203,648	69,696,001	307,691	383,833	70,589,527
DEFERRED OUTFLOWS OF RESOURCES						
Pension deferrals	3,255,703	126,333	3,382,036	-	13,410	3,395,446
OPEB deferrals	4,531,367	233,780	4,765,147	-	914	4,766,061
Total Deferred Outflows of Resources	7,787,070	360,113	8,147,183	-	14,324	8,161,507
LIABILITIES						
Current Liabilities						
Accounts payable	687,001	337,841	1,024,842	456	112,924	1,138,222
Accrued interest payable	72,102	31,434	103,536	-	-	103,536
Payable from restricted assets	-	294,720	294,720	-	-	294,720
Unspent CARES/ARP funding	1,905,001	-	1,905,001	-	-	1,905,001
Currrent portion of long-term debt	935,023	419,000	1,354,023	-	-	1,354,023
Long term liabilities:	5 470 520	220 212	5 707 022		16 420	5 70 4 07 1
Net Pension Liability - LGERS	5,479,520	228,313	5,707,833	-	16,438	5,724,271
Total Pension liability - LEOSSA	713,172	-	713,172	-	-	713,172
Total OPEB liability	19,935,302	1,028,489	20,963,791	-	198,807	21,162,598
Compensated absences	956,112	37,453	993,565	-	-	993,565
Long-term debt Total liabilities	10,179,152 40,862,385	9,055,501 11,432,751	<u>19,234,653</u> 52,295,136	456	328,169	<u>19,234,653</u> 52,623,761
1 otar habilities	40,802,383	11,432,731	52,295,150	430	528,109	52,025,701
DEFERRED INFLOWS OF RESOURCES						
Pension deferrals	221,029	7,216	228,245	-	-	228,245
OPEB deferrals	4,878,518	251,690	5,130,208	-	-	5,130,208
Prepaid taxes	100,954	-	100,954	-	-	100,954
Total Deferred inflows of resources	5,200,501	258,906	5,459,407			5,459,407
NET POSITION						
Net investment in capital assets	9,584,882	11,182,308	20,767,190	32,988	19,030	20,819,208
Restricted for:						
Stabilization by state statute	2,285,195	-	2,285,195	11,621	-	2,296,816
Register of Deeds' pension plan	29,324	-	29,324	-	-	29,324
Other	400,273	-	400,273	-	70,442	470,715
Unrestricted (deficit)	(3,083,137)	(310,204)	(3,393,341)	262,626	182,518	(2,948,197)
Total net position	\$ 9,216,537	\$ 10,872,104	\$ 20,088,641	\$ 307,235	\$ 271,990	\$ 20,667,866

Northampton County, North Carolina Statement of Activities For the Year Ended June 30, 2021

]	Program Revenues	8				d Changes in Net Po	sition	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	imary Governmen Business-type Activities	nt Total Primary <u>Government</u>	Northampton County Tourism Development Authority	Northampton County ABC Board	Total Reporting Unit
Primary government:										
Governmental Activities:	¢ 4 5 5 2 1 2	. 105.150	A 260 561		¢ (1055 110)	¢	¢ (1055 110)	¢	.	
General government	\$ 4,553,124		\$ 360,561	\$ -	\$ (4,055,413)	\$ -	\$ (4,055,413)	\$ -	\$ -	\$ (4,055,413
Public safety	12,334,56		135,222	-	(11,038,208)	-	(11,038,208)	-	-	(11,038,208
Transportation	52,000		-	-	(52,000)	-	(52,000)	-	-	(52,00
Enviormental protection	123,000		-	-	(123,000)		(123,000)	-	-	(123,00
Economic and physical development	898,454	-	41,116	-	(857,338)	-	(857,338)	-	-	(857,33
Human services	11,442,527	989,805	7,626,334	-	(2,826,388)	-	(2,826,388)	-	-	(2,826,38
Cultural and recreation	574,364	7,075	9,882	-	(557,407)	-	(557,407)	-	-	(557,40
Education	4,213,873		-	425,289	(3,788,584)	-	(3,788,584)	-	-	(3,788,58
Interest on long-term debt	436,95		-	-	(436,951)	-	(436,951)		-	(436,95
Total governmental activities	34,628,860		8,173,115	425,289	(23,735,289)		(23,735,289)	(23,735,289)	(47,470,578)	(71,205,86)
Total governmental activities		2,293,107	6,175,115	423,269	(23,735,269)		(23,735,269)	(23,733,269)	(47,470,578)	(71,205,80
Business-type activities:										
Water and Sewer	2,619,53	2,524,374	-	190,636	-	95,473	95,473	-	-	95,47
Garysburg Water and Sewer	785,943	· · ·	_		_	(256,332)	(256,332)	-	_	(256,33
Solid Waste	2,442,70)-	45,850			48,033	48,033			48,03
Total business-type activities	5,848,18		45,850	190,636		(112,826)	(112,826)			(112,82
Total primary government	40,477,04		8,218,965	615,925	(23,735,289)	(112,826)	(23,848,115)	(23,735,289)	(47,470,578)	(71,318,693
		1,194,030	0,210,905	015,925	(23,733,287)	(112,820)	(25,040,115)	(23,735,287)	(47,470,378)	(71,510,095
Component Units: Northampton County Tourism										
Development Authority	54,822	-	-	-	-	-	-	(54,822)	-	(54,822
Northampton County ABC Board	1,519,478		_	-	_	-	-	(* .,*==)	125,288	125,28
Total component units	\$ 1,574,300		<u>s</u> -	\$ -				(54,822)	125,288	70,46
	General revenues		<u> </u>					(* 1,022)		
	Taxes: Property ta	tes, levied for general	ourpose		21,994,734	-	21,994,734	-	-	21,994,73
	Local optio	n sales tax	•		3,600,631	-	3,600,631	-	-	3,600,631
		and licenses			113,050	-	113,050	182,417	-	295,46
		tergovernmental			65,352	-	65,352		-	65,35
		nings, unrestricted			9,827	271	10,098	42	-	10,14
	Sale of assets	inings, uniconicicu			2,736	2/1		42	-	273
		wanter at a d			· · · · · · · · · · · · · · · · · · ·	-	2,736	-	-	
	Miscellaneous	,	. 1. 0		217,172		217,172	23		217,19
	0	neral revenues, special	items, and transfers	5	26,003,502	271	26,003,773	182,482		26,186,25
	0	n net position			2,268,213	(112,555)	2,155,658	127,660	125,288	2,408,60
	Net position-begi	0			6,918,386	10,984,659	17,903,045	179,575	146,702	18,229,32
	D	C 11 1 1		101.0	20.020		20.029			29,93
	Restatement of	fund balance - change	in accounting princi	ipal (Note 9)	29,938	-	29,938	-	-	29,930
	Restatement of Net position-begi		in accounting princi	ipal (Note 9)	6,948,324	10,984,659	17,932,983	179,575	146,702	18,259,26

Northampton County, North Carolina Balance Sheet Governmental Funds June 30, 2021

		Ma	ıjor		Ν	on-Major			
	G	eneral Fund	-	American escue Plan	Go	Other vernmental Funds	Total Governmental Funds		
ASSETS	\$	20.065.611	\$		¢	1.026.410	¢	22 002 020	
Cash and cash equivalents Taxes Receivable	\$	20,965,611	\$	-	\$	1,036,419	\$	22,002,030	
Accounts Receivable		1,593,375		-		142,627		1,736,002	
Notes Receivable		1,273,690		-		25,208		1,298,898	
Due from other funds		271,617		-		-		271,617	
		203,423		-		-		203,423	
Due from other governments Restricted Cash		860,043		-		-		860,043	
Total assets	\$	556,321	¢	1,892,207	\$	274,401	¢	2,722,929 29,094,942	
Total assets	\$	25,724,080	\$	1,892,207	<u> </u>	1,478,655	\$	29,094,942	
LIABILITIES, DEFERRRED INFLOWS OF RESOURCES AND FUND BALANCES Liabilities:									
Accounts payable and accrued liabilities	\$	620,881	\$	-	\$	66,120	\$	687,001	
Unspent CARES/ ARP funding		-		1,892,172		12,829		1,905,001	
Due to other funds		-		-		203,423		203,423	
Total liabilities		620,881		1,892,172		282,372		2,795,425	
Deferred Inflows of Resources:									
Tax Receviable		1,593,375		-		142,627		1,736,002	
Ambulance fees receviables		347,564		-		-		347,564	
Prepaid taxes		100,954		-		-		100,954	
Total deffered inflows of resources		2,041,893		-		142,627		2,184,520	
Fund balances: Restricted:									
Stabilization by State statue		2,261,209		-		23,986		2,285,195	
Restricted, other		21,493		35		378,745		400,273	
Committed: Committed, other Assigned:		889,897		-		509,941		1,399,838	
Assigned, other		1,656,232		_		388,766		2,044,998	
Unassigned:		18,232,475		-		(247,782)		17,984,693	
Total fund balances		23,061,306		35		1,053,656		24,114,997	
Total liabilities, deferred inflows of resources, and		23,001,300				1,000,000			
fund balances	\$	25,724,080	\$	1,892,207	\$	1,478,655			
	Ψ	20,727,000	Ψ	1,072,207	Ψ	1,170,000		(continued)	

Northampton County, North Carolina Balance Sheet Governmental Funds June 30, 2021

Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assests used in governmental activities are not financial resources and, therefore, are not reported in the funds	\$ 18,262,057
Option to purchase payments are not financial resources, and therefore, are not reported in the funds.	27,500
Accrued interest on taxes receivable	281,953
Net pension asset	29,324
Contributions to the pension plans in the current fiscal year are deferred	1,147,383
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	9,150
Contributions and pension administration costs for OPEB are deferred outflows of resources on the Statement of Net Position	468,419
Deferred outflows of resources - pensions	2,099,170
Deferred outflows of resources - OPEB	4,062,948
Long-term debt, accrued interest, and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds. Long-term debt Compensated absences Accrued interest	(11,114,175) (956,112) (72,102)
Net pension liability (LGERS)	(5,479,520)
Total pension liability (LEOSSA)	(713,172)
Total OPEB liability	(19,935,302)
Pension related deferrals	(221,029)
OPEB related deferrals	(4,878,518)
Deferred inflows of resources for taxes and ambulance fees receivable	 2,083,566
Net position of governmental activities (Exhibit 1)	\$ 9,216,537

Northampton County, North Carolina Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds For the Year Ended June 30, 2021

	Major Go	wernmental	Non-Major Governmental Funds			
	General Fund	American Rescue Plan	Other Governmental Funds	Total Governmental Funds		
REVENUES Ad valorem taxes	\$ 21,519,033	\$ -	\$ 867,300	\$ 22.386.333		
Other taxes and licenses	\$ 21,519,033 3,879,598	љ -	\$ 807,500	\$ 22,386,333 3,879,598		
Unrestricted intergovernmental	60,025	-	-	60,025		
Restricted intergovernmental	7,152,500	-	1,382,920	8,535,420		
Permits and fees	269,277		1,562,920	269,277		
Sales and services	3,031,356	_	512,840	3,544,196		
Investment earnings	9,522	35	270	9,827		
Special project fund	21,900	-	270	21,900		
Miscellaneous	346,441	-	23,050	369,491		
Total revenues	36,289,652	35	2,786,380	39,076,067		
EXPENDITURES						
Current:	5 402 405			5 400 405		
General government	5,423,495	-	-	5,423,495		
Public safety	10,347,688	-	1,355,718	11,703,406		
Transportation	52,000	-	-	52,000		
Enviormental protection	123,000	-	-	123,000		
Economic and physical development	842,197	-	-	842,197		
Human Services	10,104,861	-	952,475	11,057,336		
Cultural and recreational	436,863	-	-	436,863		
Education	4,020,091	-	193,782	4,213,873		
Debt service:						
Principal	279,934	-	829,040	1,108,974		
Interest	4,291	-	436,486	440,777		
Total expenditures	31,634,420		3,767,501	35,401,921		
Revenues over expenditures	4,655,232	35	(981,121)	3,674,146		
OTHER FINANCING SOURCES (USES)						
Transfers (to) from other funds	(1,186,381)	-	1,186,381	-		
Sale of capital assets	2,736	-	-	2,736		
Loan proceeds	255,000			255,000		
Total other financing sources and uses	(928,645)		1,186,381	257,736		
Net change in fund balance	3,726,587	35	205,260	3,931,882		
Fund balances-beginning	19,334,719	-	818,458	20,153,177		
Prior Period Restatement (See Note 9)			29,938	29,938		
Fund balance - beginning, as restated	19,334,719		848,396	20,183,115		
Fund balances-ending	\$ 23,061,306	\$ 35	\$ 1,053,656	\$ 24,114,997		

Northampton County, North Carolina Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds For the Year Ended June 30, 2021

Amounts reported for governmental activities in the Statement of Activities are different because:	
Net changes in fund balances - total governmental funds (Exhibit 4)	\$ 3,931,882
Exhibit 4 reports revenues using a current financial resources basis, which generally means revenue is recognized when collected, or is expected to be collected, within 90 days of year-end. Exhibit 2 reported revenues when the earning process is complete, regardless of when it is collected. This measurement difference causes timing of revenue recognition difference for the following revenue types:	
Property taxes Ambulance and other miscellaneous revenues	(331,121) (1,790,131)
Expenses that do not require current financial resources are not reported as expenditures in the governmental funds statement. Accrued interest payable Compensated absences	3,826 (75,672)
OPEB Expense	(699,396)
Capital outlays are reported as expenditures in the governmental funds statement. However, in the Statement of Activities, capital outlay is not an expense, rather it is an increase in capital assets.	1,504,740
Depreciation expense allocates the costs of capital assets over their useful lives. It is not reported as an expenditure in the governmental funds statement.	(799,525)
Payments under an option to purchase made during the option period are reported as expenses in the government funds statements. However, in the Statement of Activities, these payments are not an expenses, rather it is an increase to an intangible asset.	15,000
Principal repayments are reported as expenditures in the governmental funds statement. However, in the Statement of Activities, these transactions are not an expense, rather they are a decrease in liabilities.	1,108,974
New debt issued during the year is recorded as a source of funds on the fund statements but affect only the statement of net position in the government-wide statements.	(255,000)
Change in accrued interest on taxes receivable.	(60,478)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities.	1,147,383
Benefit payments and pension administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	9,150
Contributions and pension administration costs for OPEB are deferred outflows of resources on the Statement of Net Position	468,419
Pension expense	 (1,909,838)
Total changes in net position of governmental activities	\$ 2,268,213

Northampton County, North Carolina Statement of Revenues, Expenditures, and Changes in Fund Balances -Budget and Actual - General Fund For the Year Ended June 30, 2021

	General Fund						
-	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)			
Revenues:							
Ad valorem taxes	\$17,804,408	\$ 17,804,408	\$ 21,519,033	\$ 3,714,625			
Other taxes and licenses	3,383,167	3,383,167	3,879,598	496,431			
Unrestricted intergovernmental	99,000	99,000	60,025	(38,975)			
Restricted intergovernmental	7,369,737	8,419,099	7,152,500	(1,266,599)			
Permits and fees	202,600	202,600	269,277	66,677			
Sales and services	2,934,352	2,944,252	3,031,356	87,104			
Investment earnings	187,000	187,000	9,522	(177,478)			
Special Project revenue	23,000	23,000	21,900	(1,100)			
Miscellaneous	326,755	336,958	346,441	9,483			
Total revenues	32,330,019	33,399,484	36,289,652	2,890,168			
Expenditures							
Current:							
General government	4,743,383	5,764,765	5,423,495	341,270			
Public safety	10,640,071	11,137,864	10,347,688	790,176			
Transporation	52,000	52,000	52,000	-			
Enviormental Protection	123,000	123,000	123,000	-			
Economic and physical development	1,337,119	1,285,340	842,197	443,143			
Human services	11,128,921	12,178,905	10,104,861	2,074,044			
Cultural and recreational	520,577	506,445	436,863	69,582			
Education	4,037,000	4,044,050	4,020,091	23,959			
Debt service							
Principal payments	373,712	221,762	279,934	(58,172)			
Interest	4,291	4,291	4,291	-			
Total expenditures	32,960,074	35,318,422	31,634,420	3,684,002			
Revenues over (under) expenditures	(630,055)	(1,918,938)	4,655,232	6,574,170			
Other financing sources (uses):							
Transfers (to) from other funds	(1,400,878)	(1,400,878)	(1,186,381)	214,497			
Loan proceeds	-	-	255,000	255,000			
Appropriated fund balance	2,322,913	3,345,256	-	(3,345,256)			
Sale of capital assets	-	61,000	2,736	(58,264)			
Contingency	(291,980)	(86,440)	-	86,440			
Total other financing sources (uses)	630,055	1,918,938	(928,645)	(2,847,583)			
Net change in fund balance	\$	<u>\$</u> -	3,726,587	\$ 3,726,587			
Fund balances:							
Beginning of year, July 1			19,334,719				
End of year, June 30			\$ 23,061,306				

Northampton County, North Carolina Statement of Net Position Proprietary Funds For the Year Ended June 30, 2021

	MA	JOR	NONMAJOR	Total	
	Water and Sewer Fund	Solid Waste Fund	Garysburg Water and Sewer	Enterprise Funds	
ASSETS:					
Current assets:					
Cash and cash equivalents	\$ 353,874	\$ 156,098	\$ 245,632	\$ 755,604	
Accounts receivable (net)	428,424	15,690	52,401	496,515	
Restricted assets:					
Cash and cash equivalents, restricted	230,100		64,620	294,720	
Total current assets	1,012,398	171,788	362,653	1,546,839	
Non-current assets:					
Land and construction in progress	555,051	-	-	555,051	
Other capital assets, net	19,661,388	-	440,370	20,101,758	
Total non-current assets	20,216,439		440,370	20,656,809	
Total assets	21,228,837	171,788	803,023	22,203,648	
DEFERRED OUTFLOWS OF RESOURCES:					
Pension Deferrals	75,800	31,583	18,950	126,333	
OPEB Deferrals	166,391	38,232	29,157	233,780	
Total deferred outflows of resources	242,191	69,815	48,107	360,113	
LIABILITIES:					
Current liabilities:					
Accounts payable and accrued liabilities	119,651	187,148	31,042	337,841	
Accrued interest	30,074	-	1,360	31,434	
Current portion of long-term debt	407,000	-	12,000	419,000	
Liabilities payable from restricted assets:					
Customer Deposits	230,100		64,620	294,720	
Total current liabilities	786,825	187,148	109,022	1,082,995	
Noncurrent liabilities:					
Compensated absences-non current	27,594	5,806	4,053	37,453	
Non-current portion of long-term debt	8,736,001	-	319,500	9,055,501	
Net pension liability	136,988	57,078	34,247	228,313	
Total OPEB Liability	732,019	168,197	128,273	1,028,489	
Total noncurrent liabilities	9,632,602	231,081	486,073	10,349,756	
Total liabilities	10,419,427	418,229	595,095	11,432,751	
DEFERRED INFLOWS OF RESOURCES:					
Pension Deferrals	4,330	1,804	1,082	7,216	
OPEB Deferrals	179,138	41,161	31,391	251,690	
Total deferred inflows of resources	183,468	42,965	32,473	258,906	
NET POSITION:					
Net investment in capital assets	11,073,438	-	108,870	11,182,308	
Unrestricted	(205,305)	(219,591)	114,692	(310,204)	
Total net position	\$ 10,868,133	\$ (219,591)	\$ 223,562	\$ 10,872,104	

Northampton County, North Carolina Statement of Revenues, Expenditures, and Changes in Fund Net Position Proprietary Funds For the Year Ended June 30, 2021

	MA	JOR	NONMAJOR		
	Water and Sewer	Solid Waste Fund	Garysburg Water and Sewer	Totals	
Operating Revenues:					
Charges for services	\$ 2,475,400	\$ 2,324,497	\$ 529,611	\$ 5,329,508	
Water and sewer taps	32,750	-	-	32,750	
White goods and tire disposal tax	-	32,182	-	32,182	
Solid waste disposal tax	-	13,668	-	13,668	
Other operating revenues	16,224	120,387		136,611	
Total operating revenues	2,524,374	2,490,734	529,611	5,544,719	
Operating Expenses:					
Water distribution and sewage treatment	1,573,740	-	752,853	2,326,593	
Solid waste	-	2,442,701	-	2,442,701	
Depreciation	656,917	-	15,987	672,904	
Total operating expenses	2,230,657	2,442,701	768,840	5,442,198	
Operating income (loss)	293,717	48,033	(239,229)	102,521	
Non-Operating Revenues (Expenses):					
Interest earned on investments	223	48	-	271	
Interest and fees	(388,880)	-	(17,103)	(405,983)	
Total non-operating revenues (expenses)	(388,657)	48	(17,103)	(405,712)	
Income (loss) before capital contributions					
and transfers	(94,940)	48,081	(256,332)	(303,191)	
Capital contributions	190,636			190,636	
Change in net position	95,696	48,081	(256,332)	(112,555)	
Net Position:					
Beginning of year - July 1	10,772,437	(267,672)	479,894	10,984,659	
End of year - June 30	\$ 10,868,133	\$ (219,591)	\$ 223,562	\$ 10,872,104	

Northampton County, North Carolina Proprietary Fund Combining Statement of Cash Flows For the Year Ended June 30, 2021

	MAJOR			NC	NONMAJOR			
	Water and Sewer Fund		So	lid Waste Fund	Garysburg Water and Sewer Fund			Total
Cash flows from operating activities: Cash received from customers Cash paid for goods and services Cash paid to employees for services Net cash provided (used) by operating	\$	2,593,144 (1,179,191) (392,484)		2,477,812 2,177,522) (78,813)	\$	524,351 (676,484) (43,894)	\$	5,595,307 (4,033,197) (515,191)
activities		1,021,469		221,477		(196,027)		1,046,919
Cash flows from non-capital financing activities Loans from (to) other funds Transfer from other funds		31,230		(65,427)		-		(34,197)
Net cash provided (used) by non-capital financial activities		31,230		(65,427)				(34,197)
Cash flows from capital and related financing activities: Acquisition and construction of capital assets		(53,961)		-		-		(53,961)
Gain on Sale of Assets Principal paid on long-term debt Issuance of long-term debt proceeds		- (604,027) -		- - -		(11,500)		(615,527)
Interest and fees Capital contributions Net cash provided (used) by capital and		(385,248) 190,636		-		(17,151)		(402,399) 190,636
related financing activities		(852,600)		-		(28,651)		(881,251)
Cash flows from investing activities:								
Interest on investments		223		48		-		271
Net increase (decrease) in cash and cash equivalents		200,322		156,098		(224,678)		131,742
Cash and cash equivalents, July 1		383,652				534,930		918,582
Cash and cash equivalents, June 30	\$	583,974	\$	156,098	\$	310,252	\$	1,050,324
								(continued)

Northampton County, North Carolina Enterprise Fund Combining Statement of Cash Flows For The Fiscal Year Ended June 30, 2021

	MAJOR				NC	NMAJOR	
Reconciliation of operating income to net cash provided by operating	Water and Sewer Fund		Solid Waste Fund		Garysburg Water and Sewer Fund		 Total
activities:							
Operating income (loss)	\$	293,717	\$	48,033	\$	(239,229)	\$ 102,521
Adjustments to reconcile operating income				,			 ,
to net cash provided by operating activities:		(5(017				15.005	(72.004
Depreciation Changes in assets and liabilities:		656,917		-		15,987	672,904
(Increase) decrease in accounts receivable		73,674		(12,922)		(19,010)	41,742
(Increase) decrease in deferred outflows		,,,,,,,		(12,) ==)		(1),010)	,,
of resources for pensions		(8,464)		(3,526)		(2,115)	(14,105)
(Increase) decrease in deferred outflows							
of resources for OPEB		(148,068)		(34,022)		(25,947)	(208,037)
Increase (decrease) in deferred inflows of resources for pensions		2 057		1,232		739	4,928
Increase (decrease) in deferred inflows		2,957		1,232		/39	4,928
of resources for OPEB		116,791		26,835		20,466	164,092
Increase (decrease) in accounts		,				,	,
payable and accrued liabilities		(27,294)		176,070		24,282	173,058
Increase (decrease) in net pension liability		22,827		9,511		5,707	38,045
Increase (decrease) in deposits		(4,904)		-		13,750	8,846
Increase (decrease) in Total OPEB liability		39,757		9,134		6,965	55,856
Increase (decrease) in compensated absences		3,559		1,132		2,378	 7,069
Total adjustments		727,752		173,444		43,202	 944,398
Net cash provided (used) by operating activities	\$	1,021,469	\$	221,477	\$	(196,027)	\$ 1,046,919

Northampton County, North Carolina Statement of Fiduciary Net Position Fiduciary Funds For the Year Ended June 30, 2021

	Custodial Funds			
Assets:				
Cash and investments	\$	215,872		
Accounts receivable		351,677		
Total Assets	\$	567,549		
Liabilities:				
Intergovernmental payable	\$	86,239		
Total Liabilities		86,239		
Net Position				
Restricted for:				
Individuals, organizations, and other governments		481,310		
Total fiduciary net position	\$	481,310		

Northampton County, North Carolina Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended June 30, 2021

	Custodial Funds		
Additions	¢	1.026.004	
Ad Valorem taxes for other governments Collections for Inmates	\$	1,036,884 53,754	
Total additions		1,090,638	
Deductions			
Tax distributions to other governments		1,049,521	
Payment on behalf of inmates		41,700	
Total deductions		1,091,221	
Net Increase (decrease) in fiduciary net position		(583)	
Net Position, beginning as previously reported		-	
Prior period restatement - change in accounting principle		481,893	
Net position, beginning, as restated		481,893	
Net position, ending	\$	481,310	

1. Summary of Significant Accounting Policies

The accounting policies of Northampton County and its discretely presented component unit conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting

A. Reporting Entity

The County, which is governed by a five-member board of commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component units, legally-separate entities for which the County is financially accountable. The discretely presented component unit is reported in a separate column in the basic financial statements in order to emphasize that it is legally separate from the County.

Discretely Presented Component Unit

Northampton County Industrial Facilities and Pollution Control Financing Authority

Northampton County Industrial Facilities and Pollution Control Financing Authority ("the Authority") exists to issue and service revenue bond debt of private business for economic development purposes. The Authority is governed by a five member Board of Commissioners, all of whom are appointed by the County Commissioners. The County can remove any Commissioner of the Authority with or without cause. The Authority has no financial transactions or account balances; therefore, it is not presented in the combined financial statements. The Authority does not issue separate financial statements.

Northampton County ABC Board

The members of the ABC Board's governing board are appointed by the County. In addition, the ABC Board is required by State statute to distribute its surpluses to the General Fund of the County. The ABC Board, which has a June 30 yearend, is presented as if it were a proprietary fun (discrete presentation). Complete financial statements for the ABC Board may be obtained from the entity's administrative offices at the Northampton Count ABC Board , Highway 158 East, Jackson North Carolina 27845.

Northampton County Tourism Development Authority

The Northampton County Tourism Development Authority ("Tourism Development Authority") is governed by a fivemember Board appointed by the County Commissioners as Tourism Development Authority members' terms expire. The County is authorized by State statute to collect an occupancy tax up to six percent (6%) on gross receipts derived from the rental of any room, lodging, or accommodation furnished by any hotel, motel, inn, tourist camp, or similar place within the County. Collections are remitted to the Tourism Development Authority, less than 3% administration charge, on a monthly basis. The County is financially accountable for the Tourism Development Authority, which is reported as a discretely presented component unit separate from the financial information of the primary government. Complete the financial statements for the Tourism Development Authority may be obtained from the entity's administrative offices at the Northampton County Tourism Development Authority, 100 West Jefferson Street, Jackson, North Carolina 27845.

B. Basis of Presentation - Basis of Accounting

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government net position and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities.

Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.

The County has the following fund categories (further divided by fund type):

Governmental Funds

Governmental funds are used to account for Northampton County's general governmental activities. Governmental funds include the following fund types:

General Fund. This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Revaluation Fund and the Revolving Loan Fund are legally budgeted funds under North Carolina General Statutes; however, for statement presentation in accordance with GASB Statement No. 54, it is consolidated in the General Fund.

Special Revenue Fund. Special Revenue Funds account for specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The County maintains seven special revenue funds: American Rescue Plan Fund, Mid- Atlantic Distribution Park Fund, Emergency Telephone System Fund, Fire District Fund, Solar Farm Trust Fund, COVID Relief Fund, Representative Payee Fund, and the Rescue Squad Fund.

Capital Project Fund. Capital Project Funds account for financial resources to be used for the acquisition and construction for major capital facilities (other than those financed by proprietary funds and trusts funds). The County maintains eight capital project funds: Capital Reserve Fund, Ambulance Capital Reserve Fund, Enviva Infrastructure Project, EDC Capital Reserve Fund, Public School Building Fund, EDC REEP Project Fund, Severn Peanut Natural Gas Project, and Courthouse/Admin/DSS Renovation Fund.

Debt Service Fund. The Debt Service Fund is used to account for all expenditures for principal and interest for all debt not accounted for in the enterprise funds. The other governmental fund types provide the resources to the Debt Service Fund to make the payments through transfers.

Proprietary Funds

Enterprise Funds. Enterprise funds account for those operations that (a) are financed and operated in a manner similar to private business enterprises where the intent for the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on the continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintained, public policy, management control, accountability, or other purposes. The County has three enterprises funds: the Water and Sewer Fund, the Garysburg Water and Sewer Fund, and Solid Waste Fund.

Fiduciary Funds

Fiduciary funds account for the assets help by the County in trustee capacity or as an custodian for individuals, private organizations, other governmental units, and/or other funds. Fiduciary funds include the following funds:

Custodial Funds. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private purpose trust funds. Custodial funds are used to account for assets the County holds on behalf of others that meet certain criteria. The County maintains the following custodial funds: the Municipal Tax Fund, which accounts for ad valorem and vehicle property taxes that are billed and collected by the County for various municipalities within the County but that are not revenues to the County, and the Jail Inmate Pay Fund, which holds cash deposits made to inmates as payment for work performed while incarcerated as well as cash collections for the benefit of inmates from their friends and families.

Major Funds

The General Fund, Water and Sewer Fund, and Solid Waste Fund are considered major funds for the year ended June 30, 2021.

C. Measurement Focus, Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-Wide, Proprietary, and Fiduciary Fund Financial Statements. The governmental-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus, except for agency funds which have no measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time the liabilities are incurred, regardless of when he related cash flows take place. Non-exchange transactions, in which the County gives (or receives) values without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include; 1) charged to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenue, rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measureable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem property taxes are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in period prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes collected and held by the State at year-end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Grant revenues which are unearned at year-end are recorded as unearned revenues. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific costreimbursement grants, categorical block grants, and general revenues. Thus when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

D. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Special Revenue Funds (excluding the CDBG Fund), certain capital project funds (capital reserve funds), and the enterprise funds. All annual appropriation lapse at the fiscal year-end. Project ordinances are adopted for the funds. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the departmental level for the General Fund, special revenue funds, enterprise funds, and at the object level for the capital project funds. The County Manager is authorized to transfer appropriations between departments within a fund up to \$5,000; however, any revisions that alter the total expenditures of any funds exceed \$5,000, must be approved by the governing board. During the year, several amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

E. Assets, Liabilities, Deferred Inflows and Outflows, and Fund Equity

Deposits and Investments

All deposits of the County and the ABC Board are made in board-designated official depositories and are secured as required by G.S. 159-31. The County and the ABC Board may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County and the ABC Board may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State Law [G.S. 159-30(c)] authorizes the County and the ABC Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT).

The County's and the ABC Board's investments are carried at fair value. Non-participating interest earning contracts are accounted for at cost. The North Carolina Capital Management Trust (NCCMT), which consists of two SEC registered funds, is authorized by G.S. 159-30(c)(8). One of these funds, the Government Portfolio, is a 2a7 fund which invests in treasuries and government agencies and is rated AAAm by S&P and AAmf by Moody Investor Services. The Government Portfolio is reported at fair value.

Cash and Cash Equivalents

The County pools money from several funds, except the Social Services Fund, to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The ABC Board considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash and cash equivalents.

Restricted Assets

Customer deposits held by the County before any services are supplied are restricted to the service for which the deposit was collected. Money in the tax revaluation Fund is classified as restricted assets because its use is restricted per North Carolina General Statute 153A-150. Money in the School Capital Projects Fund is classified as restricted because its restricted per North Carolina General Statutes 159-18 through 22. In addition, there was a cash balance remaining in the project fund which was also considered restricted. The following table illustrates the breakdown of the County's restricted cash.

Governmental Activities

General Fund Tax Revaluation	\$ 556,321
	+ + + + + + + + + + + + + + + + + + + +
Total General Fund	556,321
Other Governmental Funds American Rescue Plan Act	1,892,207
School Capital Fund	274,401
Total Other Governmental Funds	2,166,608
Total - Governmental Activities	\$ 2,722,929

Northampton County, North Carolina Notes to the Financial Statements For the Year Ended June 30, 2021

Business-Type Activities

Water & Sewer Fund Customer Deposits Unexpended Project Funds Total Water & Sewer Fund	\$ 230,100
Garysburg Water & Sewer Fund Customer Deposits	64,620
Total Water & Sewer Fund	64,620
Total - Business Type Activities	\$ 294,720
Total Restricted Cash	\$ 3,017,649

Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the County levies ad valorem taxes on property other than motor vehicles July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2020.

Allowance for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

Capital Assets

Purchased or constructed capital assets are reported at original cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. Certain items acquired before July 1, 1980 are recorded at an estimated original cost. The total of such estimates is not considered as a whole. Any interest incurred during the construction phase of capital assets is reflected in the capitalized value of the assets constructed. Minimum capitalization costs are: \$5,000. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

The County holds title to certain Northampton County Board of Education properties that have not been included in capital assets. The properties have been deeded to the County to permit installment purchase financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Board of Education give the Board of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Board of Education, once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Northampton County Board of Education.

Capital assets of the County are depreciated on a straight-line basis over the following estimated useful lives:

	Estimated
Assets	Useful Lives
Buildings	20-75 years
Equipment	5-10 years
Vehicles	5-10 years
Water Distribution System	20-50 years

Deferred Outflows/Inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has several items that meets this criterion - pension related deferrals and OPEB related deferrals. In addition to liabilities, the statement of financial position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has four items that meet the criterion for this category - prepaid taxes, taxes and special assessments receivable, other pension related deferrals and OPEB related deferrals.

Long-Term Obligations

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, longterm debt and other long-term obligations are reported as liabilities in the applicable governmental activities, businesstype activities, or proprietary fund type statement of net position.

In the fund financial statements for governmental fund types, the face amount of debt issued is reported as an other financing source.

Net Position/Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements is classified as net investment in capital assets; restricted and unrestricted. Restricted net position represents constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through State statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of four classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Non-spendable Fund Balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Inventories -portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.

Restricted Fund Balance - This classification includes revenue sources that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization of State Statute - North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State Statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute." Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceeding the budget. Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet.

Restricted - Other

Restricted for Public Safety- E911 - portion of fund balance that is restricted by revenue source E911 expenditures.

Restricted for General Government - portion of fund balance that is restricted by revenue source to pay for the computer equipment and imaging technology for the Register of Deed's office.

Restricted for Public Safety - portion of fund balance that can only be used by the rescue squads in the County.

Restricted for Health Services - portion of fund balance that can only be used to benefit beneficiaries under the Social Security's Representative Payee Program.

	General Fund	Special Revenue Fund	Capital Project Fund
Restricted for Stabilization of State Statute	\$ 2,261,209	\$ 23,986	\$ -
Restricted - Other			
Restricted for Public Safety- E911	-	344,945	-
Restricted for General Government	21,493	-	-
Restricted for Public Safety	-	-	-
Restricted for Health Services		33,800	
Total	\$ 2,282,702	\$ 402,731	\$ -

Committed Fund Balance - Portion of fund balance that can only be used for specific purpose imposed by resolution of the County's Board of Commissioners (highest level of decision making authority). Any changes or removal of specific purposes requires majority action by the Board of Commissioners.

			:	Special		Capital
	(General		Revenue		Project
		Fund		Fund		Fund
<i>Committed for Tax Revaluation</i> - portion of fund balance that is committed by revenue source to pay for property tax revaluations purpose.	\$	556,565	\$	-	\$	-
<i>Committed for Public Safety</i> - portion of fund balance that is committed for public safety expenditures.		-		344,945		969
<i>Committed for Economic and Physical Development</i> - portion of fund balance that is committed to pay for economic development expenditures.		333,332		35		14,296
<i>Committed for Capital Outlay</i> - portion of fund balance that is committed for future capital expenditures		-		-		220,275
<i>Committed for Education</i> - portion of fund balance that is committed for education expenditures						274,401
Total	\$	889,897	\$	344,980	\$	509,941

Assigned Fund Balance - portion of fund balance that the County governing board has budgeted.

Assigned for Debt Service- portion of fund balance that is assigned for debt service expenditures		General Fund		Special Revenue Fund	\$	Debt Service Fund	
Assigned for Subsequent Year's Expenditures- portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation; however, the budget ordinance authorizes the Manager to modify appropriations up to \$5,000 between departments within a fund.	Ŷ	1,656,232	Ų	-	Ų		-
Assigned for Economic and Physical Development - portion of fund balance that is assigned to pay for economic development expenditures.				388,766			
Total	\$	1,656,232	\$	388,766	\$		-

Unassigned Fund Balance - portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-city funds, and county funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it's in the best interest of the County.

The following schedule provides management and citizens with information on the portion of General Fund balance that is available for appropriation:

Total fund balance- General Fund (Exhibit 3)	\$ 23,061,306
Less:	
Stabilization by State statute	(2,261,209)
Available for appropriation	\$ 20,800,097

Defined Benefit Cost Sharing Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employee's Retirement System (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The County's employer contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

F. Revenues, Expenditures, and Expenses

Compensated Absences

The vacation policy of the County provides for the accumulation of up to thirty (30) days earned vacation leave, with such leave being fully vested when earned. For the County's government-wide and proprietary funds, as well as the government-wide financial statements of the TDA, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The County has assumed a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide statements.

The sick leave policies of the County and the TDA provide for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since neither the County nor the TDA has any obligation for accumulated sick leave until it is actually taken, no accruals for sick leave have been made.

G. Use of Estimates

The preparation of financial statements in conformity with accounting principals generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. Stewardship, Compliance and Accountability

A. Deficit Fund Balance or Net Position of Individual Funds not appropriated in subequent year's budget ordinance

The following funds had a deficit fund balance as follows:

Special Revenue Funds: Fire District Fund	\$ 21,144
Rescue Squad Fund	28,687
Capital Project Fund: Severn Peanut Natural Gas Project Fund	23,955
Courthouse/Admin/DSS Renovations	1,120
Debt Service Fund	165,946
Enterprise Fund: Solid Waste Fund	219,591

Corrective Action Plan. Deficits, caused by timing issues, will be eliminated with future revenues. Budgeted transfers will be made in a timely manner to eliminate deficit fund balance at year-end.

B. Unbudgeted Funds/ Unbalance Budget

Two funds were unbudgeted. Fund 34 was a new fund created for GASB 84 after year end. A budget will be adopted for both funds before the close of fiscal year 21/22. Fund 50 had an unbalanced budget; efforts will be made to correct the budget for this fund.

C. Excess of Expenditures over Appropriations

Excess of expenditures over appropriations are in violation of the State law. At June 30, 2021, several departments in the General Fund (Hospitalization - Retirees, Taxes, Sheriff- Execution Account, Elderly and Handicapped, Home and Community Care Block Grant, HIV - Non-traditional, Mental Health, Community Based Alternatives, and Debt Service), expenditures exceeded appropriation. Additionally, expenditures exceeded appropriation for the Fire District Fund, Rescue Squad Fund, Debt Service Fund, West Fraser Wastewater Grant Fund, Water Asset Inventory and Assessment Grant Fund, Garysburg Water and Sewer District Fund and Solid Waste Fund. The County plans closer monitoring of the expenditures process to assure adequate appropriations prior to incurring expenditures.

D. Timeliness of Audit

The audit report was issued 8 months after the required due date of October 31, 2021. The County experienced turnover in the finance officer position, and key items had not been reconciled. Additional time was required to reconcile the ledger and obtain necessary information to complete the audit.

3. Detail Notes on All Funds

A. Assets

Deposits

All the County's, TDA's, and the ABC Board's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage level are collateralized with securities held by the County's, TDA's, or the ABC Board's agents in these units' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County, the TDA and the ABC Board, these deposits are held by their agents in the entities' names. The amount of the pledged collateral is based on an approved averaging method for non-interest-bearing deposits and the actual current balance for interestbearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County, the TDA, the ABC Board, or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County, the TDA, or the ABC Board under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County and the TDA rely on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that depositories and verifying that deposits are properly secured. The ABC Board has no formal policy regarding custodial credit risk for deposits.

At June 30, 2021, the County's deposits had a carrying amount of \$11,154,681 and a bank balance of \$12,331,696. Of the bank balance, \$826,486 was covered by federal depository insurance, and \$11,505,211 was covered by collateral held under the Pooling Method. At June 30, 2021, the County had \$2,900 cash on hand.

At June 30, 2021, the Authority's deposits had a carrying amount of \$263,082. The cash balance of the TDA is included in the County's central depository account, so there is no separate FDIC coverage reported for the TDA. Any balance over FDIC coverage is covered by the pooling method.

At June 30, 2021, the carrying amount of deposits for the County ABC Board was \$394,224 and the bank balance was \$392,936. All of the bank balance was covered by federal depository insurance.

Investments

At June 30, 2021, the County had \$14,833,574 invested with the North Carolina Capital Management Trust's Cash Portfolio, which carried a credit rating of AAAm by Standard and Poor's. The County has no policy regarding credit risk.

	Valuation Measurement	Fair	Less than				
Investment Type	Method	Value	6 months	6-12 m	onths	1-3 Ye	ears
NC Capital Management Trust-	Fair Value -						
Governmental Portfolio	Level 1	\$ 14,833,574	\$ 14,833,574	\$	-	\$	-
Total:		14,833,574	14,833,574		-		-

Property Tax - Use-Value Assessment on Certain Lands

In accordance with the general statutes, agriculture, horticulture, and forest land may be taxed by the County at the present-use value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years, along with the accrued interest from the original due date. This tax is immediately due and payable. The following are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

Year				
Levied	Tax		Interest	 Total
2017	\$ 2,495,	177 \$	817,170	\$ 3,312,347
2018	2,489,	626	591,286	3,080,912
2019	2,443,	811	360,462	2,804,273
2020	2,435,	993	140,070	 2,576,063
Total	\$ 9,864,	607 \$	1,908,988	\$ 11,773,595

Receivables

Receivables at the government-wide level at June 30, 2021, were as follows:

		Due From Other					
	Accounts		Taxes	Gov	vernments		Total
Governmental Activities:						_	
General	\$ 951,334	\$	3,401,619	\$	860,043	\$	5,212,996
Ambulance	2,446,264		-		-		2,446,264
Fire district	-		142,627		-		142,627
Total Receivables	3,397,598		3,544,246		860,043		7,801,887
Allowance for doubtful accounts	 (2,098,700)		(1,526,291)		-		(3,624,991)
Total governmental activities	\$ 1,298,898	\$	2,017,955	\$	860,043	\$	4,176,896
Business-type Activities:							
Solid Waste	\$ 15,690	\$	-	\$	-	\$	15,690
Garysburg Water and Sewer	77,988		-		-		77,988
Water and sewer	1,018,173		-		-		1,018,173
Total Receivables	1,111,851		-		-		1,111,851
Allowance for doubtful accounts	 (615,336)		-		-		(615,336)
Total business-type activities	\$ 496,515	\$		\$		\$	496,515

Due from other governments consisted of the following:

Governmental Activities:	
Local option sales tax	\$ 619,345
Sales tax refund	 240,698
Total	\$ 860,043

Capital Assets

A summary of changes in the County's governmental capital assets follows:

	July 1, 2020	Additions	Retirements	June 30, 2021
Non- Depreciable Assets:				
Land	\$ 2,000,800	\$ 285,000	\$ -	\$ 2,285,800
Construction in Process		788,474		788,474
Total Capital Assets Not Being Depreciated	2,000,800	1,073,474		3,074,274
Depreciable Assets:				
Buildings and Improvements	20,832,201	-	-	20,832,201
Equipment	2,365,826	126,880	-	2,492,706
Vehicles and Motor Equipment	4,574,242	304,386	-	4,878,628
Total Capital Assets	29,773,069	1,504,740	-	31,277,809
Less accumulated depreciation:				
Buildings and Improvements	6,553,229	424,470	-	6,977,699
Equipment	2,160,125	62,380	-	2,222,505
Vehicles and motor equipment	3,502,873	312,675	-	3,815,548
Total Accumulated Depreciation	12,216,227	\$ 799,525	\$ -	13,015,752
Capital Assets, net	\$ 17,556,842			\$ 18,262,057

Depreciated expense was charged to functions/programs of the primary government as follows:

Government Activities :	
General Government	\$ 112,701
Public Safety	368,041
Economic and physical development	1,732
Human Services	192,758
Cultural and Recreational	 124,293
Total	\$ 799,525

Summary of Proprietary Capital Assets

Capital assets for the proprietary funds of the County at June 30, 2021 are as follows:

	July 1, 2020	Additions	Retirements	June 30, 2021
Water and Sewer Fund				
Non- Depreciable Assets:				
Construction in progress	\$ 501,090	\$ 53,961	\$ -	\$ 555,051
Depreciable Assets:				
Plant and distribution systems	31,330,960	-	-	31,330,960
Furniture and equipment	366,613	-	-	366,613
Vehicles	370,561	-		370,561
Total Capital Assets	32,569,224	53,961	-	32,623,185
Less accumulated depreciation:				
Plant and distribution systems	11,106,345	627,317	-	11,733,662
Furniture and equipment	307,907	14,414	-	322,321
Vehicles	335,577	15,186		350,763
Total Accumulated Depreciation	11,749,829	\$ 656,917	\$ -	12,406,746
Water and Sewer Capital Assets, Net	\$ 20,819,395			\$ 20,216,439

Northampton County, North Carolina Notes to the Financial Statements For the Year Ended June 30, 2021

	Ju	ly 1, 2020	A	dditions	Retire	ements	Jun	e 30, 2021
Garysburg Water and Sewer District Fund								
Non- Depreciable Assets:								
Construction in progress	\$	-	\$	-	\$	-	\$	-
Depreciable Assets:								
Plant and distribution systems		799,324		-		-		799,324
Furniture and equipment		-		-		-		-
Vehicles		-		-		-		-
Total Capital Assets		799,324		-		-		799,324
Less accumulated depreciation:								
Plant and distribution systems		342,968		15,986		-		358,954
Furniture and equipment		-		-		-		-
Vehicles		-		-		-		-
Total Accumulated Depreciation		342,968	\$	15,986	\$	-		358,954
Garysburg Water and Sewer District Capital Assets	\$	456,356		· · · ·			\$	440,370
	Ju	ly 1, 2020	A	dditions	Retire	ements	Jun	e 30, 2021
Solid Waste Fund:								
Depreciable Assets:								
Plant and distribution systems	\$	2,250	\$	-	\$	-	\$	2,250
Furniture and equipment		183,605		-		-		183,605
Vehicles		153,924		-		-		153,924
Total Capital Assets		339,779		-		-		339,779
Less accumulated depreciation:		<u> </u>						
Plant and distribution systems		2,250		-		-		2,250
Furniture and equipment		183,605		-		-		183,605
Vehicles		153,924		-		-		153,924
Total Accumulated Depreciation		339,779	\$	-	\$	-		339,779
Solid Waste Capital Assets, Net	\$	-					\$	-
Business-Type Activities Capital Assets, net	<u>\$</u> 2	21,275,751					<u>\$</u> 2	0,656,809

B. Liabilities

Payables

Payables at government-wide level at June 30, 2021 were as follows:

	Go	Governmental Business-T		siness-Type	
Type of Payable	Activities		Activities		 Total
Vendors	\$	687,001	\$	337,841	\$ 1,024,842
Other		-		-	-
Total	\$	687,001	\$	337,841	\$ 1,024,842

Pension Plan Obligations

Local Governmental Employees' Retirement System

Plan Description. The County is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as exofficio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic postretirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The County's contractually required contribution rate for the year ended June 30, 2021, was 10.84% of compensation for law enforcement officers and 10.22% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were \$1,193,677 for the year ended June 30, 2021.

Refunds of Contributions – County employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported a liability of \$5,707,833 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2021, the County's proportion was 0.1597% (measured as of June 30, 2020), which was a decrease of 0.0145% from its proportion measured as of June 30, 2020 (measured as of June 30, 2019).

For the year ended June 30, 2021, the County recognized pension expense of \$1,915,326. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred		Deferred	
	O	utflows of	Ir	nflows of
	R	esources	R	esources
Differences between expected and actual experience	\$	720,799	\$	-
Changes of assumptions		424,775		-
Net difference between projected and actual				
earnings on pension plan investments		803,224		-
Changes in proportion and differences between				
County Contributions and proportionate share of				
contributions		15,865		180,405
County contributions subsequent to the				
measurement date		1,193,677		-
Total	\$	3,158,340	\$	180,405

\$1,193,677 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending			
June 30	Amount		
2021	\$	491,805	
2022		668,845	
2023		385,894	
2024		237,714	
2025		-	
Thereafter		-	
Total	\$	1,784,258	

Actuarial Assumptions. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation3.0 PercentSalary Increases3.50 PercentInvestment Rate7.00 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables based on the *RP-2014 Total Data Set for Healthy Annuitants Mortality Table* that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study as of December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2021 are summarized in the following table:

		Long-Term Expected Real
	Target	Rate of
Asset Class	Allocation	Return
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation	6.0%	4.0%
Total	100.0%	_

The information above is based on 30 year expectations developed with the consulting actuary for the 2021 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension asset to changes in the discount rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 7.00 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1%	Discount	1%
	Decrease	Rate	Increase
	(6.00%)	(7.00%)	(8.00%)
County's proportionate share of the net pension			
liability (asset)	\$ 11,580,572	\$ 5,707,833	\$ 827,175

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

Law Enforcement Officers' Special Separation Allowance

Plan Description. Northampton County administers a public employee retirement system (the Separation Allowance), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2019, the Separation Allowance's membership consisted of:

Retirees receiving benefits	1
Terminated plan members entitled	
to, but not yet receiving benefits	-
Active plan members	34
Total	35

A separate report was not issued for the Plan.

Summary of Significant Accounting Policies

Basis of Accounting - The County has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting.

Method Used to Value Investments - No funds are set aside to pay benefits and administration costs. These expenditures are paid as they come due.

Actuarial Assumptions

Inflation	2.50 Percent
Salary Increases	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	1.93 percent

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index.

Mortality Rate

Deaths After Retirement (Healthy): Mortality rates are based on the Safety Mortality Table for Retirees. Rates for all members are multiplied by 97% and Set Forward by 1 year.

Deaths Before Retirement: Mortality rates are based on the Safety Mortality Table for Employees.

Deaths After Retirement (Beneficiary): Mortality rates are based on the Below-median Teachers Mortality Table for Contingent Survivors. Rates for male members are Set Forward 3 years. Rates for female members are Set Forward 1 year. Because the contingent survivor tables have no rates prior to age 45, the Below-median Teachers Mortality Table for Employees is used for ages less than 45.

Deaths After Retirement (Disabled): Mortality rates are based on the Non-Safety Mortality Table for Disabled Retirees. Rates are Set Back 3 years for all ages.

Contributions. The County is required by article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. The County paid \$11,356 as benefits came due for the reporting period.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021 the County reported a total pension liability of \$713,172. The total pension liability was measured as of December 31, 2020 based on a December 31, 2019 actuarial valuation. The total pension liability was rolled forward to December 31, 2020 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2021, the County recognized pension expense of \$69,797.

	Deferred		D	Deferred
	Oı	Outflows of		flows of
	R	esources	R	esources
Differences between expected and actual experience	\$	18,973	\$	31,716
Changes of assumptions		192,528		13,017
Benefit payments and administrative expenses subsequent to the		9,150		
Total	\$	220,651	\$	44,733

The County paid \$9,150 in benefit payments subsequent to the measurement date that are reported as deferred outflows of resources related to pensions which will be recognized as a decrease of the total pension liability in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending	
June 30	 Amount
2021	\$ 25,476
2022	27,181
2023	37,717
2024	37,154
2025	35,039
Thereafter	 4,201
Total	\$ 166,768

Sensitivity of the County's total pension liability to changes in the discount rate. The following presents the County's total pension liability calculated using the discount rate of 1.93%, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.93%) or 1-percentage-point higher (2.93%) than the current rate

	1%			1% Discount			1%		
	D	Decrease Rate			Increase				
	(0.93%)	(1.93%)	(2.93%)			
County's proportionate share of the net pension									
liability (asset)	\$	780,734	\$	713,172	\$	651,925			

Schedule of Changes in Total Pension Liability Law Enforcement Officers' Special Separation Allowance

Beginning balance	\$ 460,364
Service Cost	36,572
Interest on the total pension liability	14,796
Changes of benefit terms	-
Differences between expected and actual	9,618
experience in the measurement of the total	
Changes in assumptions or other inputs	204,817
Benefit payments	(12,995)
Other changes	-
Ending balance of the total pension liability	\$ 713,172

Changes of assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 3.26 percent at June 30, 2019 (measurement date) to 1.93 percent at June 30, 2020 (measurement date).

Changes in Benefit Terms. Reported compensation adjusted to reflect the assumed rate of pay as of the valuation date.

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study by the Actuary for the Local Governmental Employees' Retirement System for the five year period ending December 31, 2019.

Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description. The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of the State Treasurer and a Board of Trustees. The plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report (ACFR) for the State of North Carolina. The State's ACFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. Contributions for the year ended June 30, 2021 were \$181,800 which consisted of \$101,039 from the County and \$80,761 from the law enforcement officers.

Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation plan is not available to employees until termination, retirement, death or unforeseeable emergency.

The County complies with the laws which govern the County's Deferred Compensation Plan, requiring all assets of the plan to be held in trust for the exclusive benefit of the participants and their beneficiaries. Formerly, the undistributed amounts which had been deferred by the plan participants were required to be reported as assets by the County. In accordance with GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans", the County's Deferred Compensation Plan is no longer reported within the County's agency funds.

Registers of Deeds' Supplemental Pension Fund

Plan Description. Northampton County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, defined benefit plan administered by the North Carolina Department of State Treasurer. RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report for the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at <u>www.osc.nc.gov</u>.

Benefits Provided. An individual's benefits for the year are calculated as a share of accumulated contributions available for benefits for that year, subject to certain statutory limits. An individual's eligibility is based on at least 10 years of service as a register of deeds with the individual's share increasing with years of service. Because of the statutory limits noted above, not all contributions available for benefits are distributed.

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$1,453 for the year ended June 30, 2021.

Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported an asset of \$29,324 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2020. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating RODSPF employers, actuarially determined. At June 30, 2020, the County's proportion was 0.128%, which was a decrease of 0.0072% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized pension expense of \$1,328. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	De	eferred	De	eferred
	Out	flows of	Inf	lows of
	Res	sources	Res	sources
Differences between expected and actual experience	\$	-	\$	598
Net difference between projected and actual earnings on pension				
plan investments		-		2,509
Changes in proportion and differences between employer				
contributions and proportinate share of contributions		1,593		-
County contributions subsequent to the measurement date		1,453		-
Total	\$	3,046	\$	3,107

\$1,453 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2022. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending		
June 30	A	mount
2022	\$	360
2023		(109)
2024		(1,132)
2025		(633)
2026		-
Thereafter		-
Total	\$	(1,514)

Actuarial Assumptions. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 Percent
Salary Increases	3.50 to 7.75 percent, including inflation and productivity factor
Investment Rate of Return	3.75 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study as of December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2021 is 1.4%.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation	6.0%	4.0%
Total	100.0%	

The information above is based on 30 year expectations developed with the consulting actuary for the 2020 asset liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount Rate. The discount rate used to measure the total pension liability was 3.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 3.75 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.75 percent) or 1-percentage-point higher (4.75 percent) than the current rate:

	1%			Discount		1%
	Decrease			Decrease Rate		
	(2.75%)			3.75%)	(4.75%)	
County's proportionate share of the net pension						
liability (asset)	\$	(24,907)	\$	(29,324)	\$	(33,061)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report (ACFR) for the State of North Carolina.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions The net pension liability for LGERS and ROD was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2019. The total pension liability for LEOSSA was measured as of June 30, 2020, with an actuarial valuation date of December 31, 2019. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

	LGERS	 ROD	L	EOSSA	Total
Proportionate Share of Net Pension Liability					
(Asset)	\$ 5,707,833	\$ (29,324)	\$	-	\$ 5,678,509
Proportion of the Net Pension Liability (Asset)	0.1597%	0.1280%		n/a	
Total Pension Liability	-	-		713,172	713,172
Pension Expense	1,915,326	1,328		69,797	1,986,451

At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	Ι	EOSSA	Total
Deferred Outflows of Resources					
Differences between expected and actual					
experience	\$ 720,799	\$ -	\$	18,973	\$ 739,772
Changes of assumptions	424,775	-		192,528	617,303
Net difference between projected and actual					
earnings on pension plan investments	803,224	1,593		-	804,817
Changes in proportion and differences between					
County contributions and proportionate share of					
contributions	15,865	-		-	15,865
County contributions (LGERS,ROD)/benefit					
payments and administration costs (LEOSSA)					
subsequent to the measurement date.	1,193,677	1,453		9,150	1,204,280
Deferred Inflows of Resources					
Deferred millows of Resources					
Differences between expected and actual					
experience	\$ -	\$ 598	\$	31,716	\$ 32,314
Changes of assumptions	-	-		13,017	13,017
Changes in proportion and diferrences between					
County contributions and proportionate share of					
contributions	180,405	2,509		-	182,914

Other Postemployment Benefits

Healthcare Benefits

Plan Description. Under the terms of a County resolution, the County administers a single-employer defined benefit Healthcare Benefits Plan (the HCB plan). The HCB plan provides post-employment healthcare benefits to retirees of the County, provided they participate in the North Carolina Local Governmental Employee's Retirement System (System) and have thirty or more years of service, with a minimum of twenty years of service with the County, or early retirement at age sixty with twenty years of service with the County. The County will pay the total cost of continued health insurance for the retiring employee up to the time the employee becomes eligible for Medicare, at which time the County will pay the premiums on or after July 1, 2013 and forward, the County will pay 50% of the total cost of continued individual health insurance up to a maximum of \$350.00 monthly for the retiring employee until such time as the employee become eligible for Medicare. The County will not pay for a Medicare supplemental policy. The Board of Commissioners may amend the benefit provisions. A separate report was not issued for the HCB plan.

Membership of the HCB Plan consisted of the following at June 30, 2020, the date of the latest actuarial valuation:

Retirees receiving benefits	62
Terminated plan members entitled to but not yet receiving benefits	-
Active members, general employees	247
Active members, law enforcement officers	34
Total	343

Total OPEB Liability

The County's total OPEB liability of \$20,963,792 was measured as of June 30, 2020 and was determined by an actuarial valuation of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.5 percent
Salary increases	3.5-7.75 percent, average, including inflation
Discount Rate	2.21 percent
Healthcare cost trend rates	Pre-Medicare - 7.00% for 2020 decreasing to an ultimate rate of 4.50% by 2030
	Medicare - 5.25% for 2020 decreasing to an ultimate rate of 4.50% by 2024

The discount rate is based on the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by The Bond Buyer.

Changes in the Total OPEB Liability

Balance at July 1, 2020	\$ 19,825,186
Changes for the year	
Service cost	434,386
Interest	699,809
Changes of benefit terms	-
Differences between expected and actual experience	(3,320,027)
Changes in assumptions or other inputs	3,859,108
Benefit payments	(534,670)
Net Changes	1,138,606
Balance at June 30, 2021	\$ 20,963,792

Changes in assumptions and other inputs reflect a change in the discount rate from 3.50% to 2.21%.

Mortality rates were based on the RP-2014 moratlity tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2015.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period January 2010 through December 2014.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21 percent) and 1-percentage-point higher (3.21 percent) than the current discount rate.

	1% Decrease	Discount Rate	1% Increase
	(1.21%)	(2.21%)	(3.21%)
Total OPEB liability	\$ 25,444,206	\$ 20,963,792	\$ 17,521,471

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	\$ 17,325,783	\$ 20,963,792	\$ 25,753,478

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the County recognized OPEB expense of \$735,479. At June 30, 2021 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred	Deferred
Outflows of	Inflows of
Resources	Resources
50,591	\$ 3,502,298
-	-
-	-
4,221,970	1,627,909
492,585	
4,765,146	\$ 5,130,207
	Dutflows of <u>Resources</u> 50,591 - 4,221,970 492,585

\$492,585 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2021. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June	30:	
2022	\$	(326,016)
2023		(326,016)
2024		(326,016)
2025		(211,587)
2026		258,298
Thereafter		73,691

Other Employment Benefits

The County has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State administered, costsharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months salary in a row during the 24 months prior to the employee's death, but the benefit will not exceed \$50,000. Because all death benefit payments are made from the Death Benefit Plan and not by the County, the County does not determine the number of participants. The County has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are established for employees not engaged in laws enforcement and for law enforcement officers. The County considers these contributions to be immaterial.

Deferred Outflows and Inflows of Resources

Deferred outflows of resources at year-end are comprised of the following:

Source	Statement of Net Position			
Contributions to pension plans in current fiscal	\$ 1,195,130			
year				
LEOSSA	9,150			
OPEB contributions	492,585			
Pension deferrals	2,177,757			
OPEB deferrals	4,272,561			
Total	\$ 8,147,183			

Deferred inflows of resources at year-end are comprised of following:

	on Sheet
\$ 183,51	12
44,73	33
5,130,20)8
	- 1,736,002
100,95	54 100,954
	- 347,564
\$ 5,459,40	07 \$ 2,184,520
	44,73 5,130,20 100,95

Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in three self-funded risk financing pools administered by the North Carolina Association of County Commissioners. Through these pools, the County obtains property insurance coverage equal to replacement cost values of owned property subject to a limit of \$250 million per occurrence; general, auto, professional, and employment practices liability coverage of \$2 million per occurrence; auto physical damage coverage for owned autos at actual cash value; crime coverage of \$250,000 per occurrence; and workers' compensation coverage up to statutory limits. The pools are audited annually by certified public accountants, and the audited financial statements are available to the County upon request. The pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of \$500,000 retention up to a \$2 million limit for liability coverage, and \$1,750,000 of each losses in excess of \$250,000 per occurrence retention for property, auto physical damage. For workers compensation there is a per occurrence retention of \$750,000.

The County carries commercial coverage for all other risks of loss. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

The County does not carry flood insurance through the NFIP.

In accordance with G.S. 159-29, the County's employees that access to \$100 or more at any given time of the County's funds are performance bonded through a commercial surety bond. The Director of Finance is bonded for \$450,000. The Tax Collector is bonded for \$100,000 individually. The Sheriff and Register of Deeds are each individually bonded for \$25,000 each. The remaining employees that have access to funds are bonded under a blanket bond for \$250,000.

Claims and Judgment

At June 30, 2021, the County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.

Long-Term Obligations

Installment Notes Payable

Governmental Activities Governmental Funds:

\$ 1,475,430 USDA Rural Development direct borrowing loan issued March 2002; due in equal annual installments of \$94,573, including interest at 4.75%; final payment due March 2032; secured by equipment. In the event of default the lender may declare all or any part of any such indebtness immediately due and payable.

\$130,570 USDA Rural Development direct borrowing loan issued January 2003; due in equal annual installments of \$8,135, including interest at 4.625%; final payment due January 2033; secured equipment. In the event of default the lender may declare all or any part of any such indebtness immediately due and payable.

\$1,800,000 USDA Rural Development direct borrowing loan issued May 2008; due in equal annual installments of \$92,646, including interest at 4.125%; final payment due May 2048, secured by facility. In the event of default the lender may declare all or any part of any such indebtness immediately due and payable.

\$ 790,282

70,432

1,491,715

\$6,966,000 USDA direct borrowing loan issued April 2014; due in thirty (30) annual installments of \$402,914; including interest of 4.00%; final payment due April 2044; secured by facility. In the event of default the lender may a) declare the entire balance immediately due and payable, b) proceed by appropriate court action to enforce performance by the County on any or all covenants, c) exercise all the rights and remedies of a secured party or creditor with respect to the security interest granted and d) terminate the contract.

\$200,000 direct borrowing note issued September 16, 2019; due in quarterly payments of \$25,000 with no interest. Final payment is due in September 2021; secured by land. If purchaser defaults in the performance of any of its obligations under the agreement, Seller shall be entitled either to (a) terminate this Agreement and the parties shall thereafter be relieved from any further obligation or liability hereunder except as otherwise expressly provided in this Agreement, (b) seek specific performance of this Agreement or (c) any other remedies available at law or in equity.

\$255,000 direct borrowing note issued February 15, 2021; due in quarterly payments of \$10,000 with no interest. Final payment is due in December 2027; secured by land. If purchaser defaults in the performance of any of its obligations under the agreement, Seller shall be entitled either to (a) terminate this Agreement and the parties shall thereafter be relieved from any further obligation or liability hereunder except as otherwise expressly provided in this Agreement, (b) seek specific performance of this Agreement or (c) any other remedies available at law or in equity.

\$58,831 direct borrowing note issued August 19, 2019; due in annual payments of \$11,766 with no interest. Final payment is due in September 2023; secured by property. If purchaser defaults in the performance of any of its obligations under the agreement, Seller shall be entitled to (a) declare the entire unpaid balance immediately due and payable, (b) sue you for and receive the total amount due with future payment discounted to the date of default at a rate of 3% per annum, (c) charge you interest on all monies due at the rate of 18% per year or the highest rate permitted by applicable law from the date of default until paid, and/or (d) require you to immediately return the equipment to us or we may peacefully repossess it.

Total Governmental funds

Business-Type Activities Proprietary Funds:

\$48,082 direct borrowing note issued November 2, 2017; due in three (3) annual principal payments of \$16,027 plus interest of 2.49%, with final payment due November 2, 2020; secured by vehicles. In the event of default the lender may a) declare the entire balance immediately due and payable, b) proceed by appropriate court action to enforce performance by the County on any or all covenants, c) exercise all the rights and remedies of a secured party or creditor with respect to the security interest granted, d) terminate the contract and e) take possession of any proceeds of the Equipment, including net proceeds.

Total proprietary funds Total all funds

\$ -
\$ -
\$ 8,677,175

5,984,447

50,000

255,000

35.299

8,677,175

Year Ending	Governmental Activities		Business-ty	pe Activities	
June 30	Principal	Principal Interest		Interest	
2022	\$ 358,023	\$ 342,191	\$ -	\$ -	
2023	318,768	331,446	-	-	
2024	329,967	320,248	-	-	
2025	329,871	308,577	-	-	
2026	342,034	296,414	-	-	
2027-2031	1,766,356	1,280,884	-	-	
2032-2036	1,659,381	918,907	-	-	
2037-2041	1,904,991	572,809	-	-	
2042-2046	1,493,821	174,251	-	-	
2047-2051	173,963	10,826			
Total	\$ 8,677,175	\$ 4,556,553	<u>\$</u>	\$	

Annual debt service payments to maturity for the County's notes payable are as follows:

General Obligation Indebtedness

All general obligation bonds serviced by the County's General Fund are collateralized by the full faith credit and taxing power of the County. The County has \$2,437,000 of debt outstanding for the acquisition and construction of public school and community college facilities.

Northampton County issues general obligation bonds to provide funds for the acquisition and construction of major water sewer system capital improvements. These bonds, which are recorded in the Water and Sewer Fund, are also collateralized by the full faith credit and taxing power of the County. Principal and interest requirements are appropriated when due.

The County's general obligation bonds payable at June 30, 2021 are comprised of the following individual issues:

General Obligation Bonds:

Serviced by the General Fund:

\$9,363,000 Refunding Series 2013 Bonds issued August 2013; due in annual installments of \$260,000 to \$1,105,000 through June 1, 2028, interest at 2.75%; with \$4,527,000 serviced by the governmental funds and \$4,836,000 serviced by the Water Sewer Fund.	\$ 2,437,000
Total serviced by the General Fund	\$ 2,437,000
General Obligation Bonds:	
Serviced by the Garysburg Water and Sewer \$492,000 2000 Sanitary Sewer Bond issued March 2000; due in annual installments of \$5,500 to \$22,000 through June 1, 2039; interest at 5.00%.	\$ 331,500
Total serviced by Garysburg Water and Sewer Fund	\$ 331,500

\$2,870	bed by the Water and Sewer Fund: 0,000 2003 Water Bond issued September 2003; due in annual installments of \$32,000 to 000 through June 1, 2043; interest at 4.25%.	\$ 2,154,000
	5,000 Refunding Series 2005 Water Bonds issued May 2005; due in annual installments of 000 to \$290,000 through June 1, 2030; interest at 3.50% to 4.00%.	570,000
or \$1,	6,000 Refunding Series 2013 Bonds issued August 2013; due in annual installments of \$260,000 105,000 through June 1, 2028, interest at 2.75%; with \$4,527,000 serviced by governmental and \$4,836,000 serviced by the Water and Sewer Fund.	1,907,000
	5,000 2014 Water Bonds issued February 2014; due in annual installments of \$55,000 or 000 through June 1, 2053; interest at 4.375%	 4,512,000
Total s	serviced by Water and Sewer Fund	\$ 9,143,000
Total s	serviced by the Proprietary Funds	\$ 9,474,500

The annual debt requirements to maturity for the County's general obligation bonds are as follows:

Year Ending	 Governmental Activities				Business-typ	pe A	ctivities
June 30	Principal		Interest Principal			Interest	
2022	\$ 577,000	\$	67,017	\$	419,000	\$	396,289
2023	570,000		51,150		425,500		380,336
2024	562,000		51,150		439,000		363,156
2025	550,000		20,020		462,000		348,729
2026	178,000		4,895		431,000		333,757
2027-2031	-		-		2,074,000		1,437,331
2032-2036	-		-		1,212,000		1,043,980
2037-2041	-		-		1,415,000		751,763
2042-2046	-		-		1,157,000		452,989
2046-2050	-		-		1,078,000		222,292
2051-2055	 -		-		362,000		22,049
Total	\$ 2,437,000	\$	194,232	\$	9,474,500	\$	5,752,671

At June 30, 2021, the County had a legal debt margin of approximately \$168,307,777.

Changes in General Long-Term Debt

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2021:

Governmental Activities:	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Current Portion	
General Obligation Bonds	\$ 3,021,000	\$ -	\$ 584,000	\$ 2,437,000	\$ 577,000	
Direct Borrowing Installment						
Note	8,947,149	255,000	524,974	8,677,175	358,023	
Compensated Absences	880,440	75,672	-	956,112	-	
Total Pension Liability						
(LEOSSA)	460,364	252,808	-	713,172	-	
Net pension liability (LGERS)	4,566,451	913,069	-	5,479,520	-	
Total OPEB liability	18,852,557	1,082,745	-	19,935,302	-	
Total governmental activities	\$ 36,727,961	\$ 2,579,294	\$ 1,108,974	\$ 38,198,281	\$ 935,023	

Northampton County, North Carolina Notes to the Financial Statements For the Year Ended June 30, 2021

Business-type Activities: Water and Sewer Activity:					
General Obligation Bonds	\$ 9,731,000	\$ -	\$ 588,000	\$ 9,143,000	\$ 407,000
Direct Borrowing Installment			,		
Note	16,027	-	16,027	-	-
Net pension liability (LGERS)	114,161	22,827	-	136,988	-
Compensated Absences	24,035	3,559	-	27,594	-
Total OPEB liability	692,261	39,758	-	732,019	-
Total Water and Sewer Activity	10,577,484	43,317	604,027	10,039,601	407,000
Garysburg Water and Sewer	Balance			Balance	Current
Activity:	July 1, 2020	Additions	Retirements	June 30, 2021	Portion
General Obligation Bonds	343,000	-	11,500	331,500	12,000
Net pension liability (LGERS)	28,540	5,707	-	34,247	-
Compensated Absences	1,675	2,378	-	4,053	-
Total OPEB liability	121,306	6,967	-	128,273	-
Total Garysburg Water and					
Sewer Activity	494,521	9,345	11,500	498,073	12,000
Solid Waste Activity:					
Net pension liability (LGERS)	47,567	9,511	-	57,078	-
Compensated Absences	4,674	1,131	-	5,805	-
Total OPEB liability	159,062	9,135		168,197	
Total Solid Waste Activity	211,303	19,777		231,080	
Total Business-type activities	\$ 11,283,308	\$ 72,439	\$ 615,527	\$ 10,768,754	\$ 419,000

Net Pension obligation typically has been liquidated in the General Fund. Compensated absences and post-employment benefits have been liquidated in the General Fund and enterprise funds. Compensated absences are accounted for on an FIFO basis, assuming that employees are taking leave time as it is earned.

Net Investments in Capital Assets

The total net investment in capital assets at June 30, 2021 is composed of the following elements:

	Governmental Activities	Business-Type Activities
Capital Assets	\$ 18,262,057	\$ 20,656,809
Long-term obligations	38,198,281	10,768,755
Compensated Absences	(956,112)	(37,452)
Net pension obligation	(713,172)	-
Net pension liability	(5,479,520)	(228,313)
Total OPEB liability	(19,935,302)	(1,028,489)
Long-term debt for assets not owned by the		
County	(2,437,000)	
Long-term debt, net, related to capital assets	8,677,175	9,474,501
Net investments in capital assets	\$ 9,584,882	\$ 11,182,308

Interfund Balance and Activities

Transfers

From the General Fund to the Debt Service Fund to cover debt service payments.

Total Transfers \$ 1,186,381

1,186,381

Due from/to other funds

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Fire District Fund	\$ 9,032	To cover temporary bank overdrafts
General Fund	Rescue Squad Fund	3,707	To cover temporary bank overdrafts
General Fund	Severn Peanut Capital Project Fund	23,618	To cover temporary bank overdrafts
General Fund	Courthouse/Admin/DSS Renovations	1,120	To cover temporary bank overdrafts
General Fund	Debt Service Fund	165,946	To cover temporary bank overdrafts
Total		\$ 203,423	

4. Related Organizations

The County's governing board is responsible for appointing the members of the Board of Choanoke Area Development Association, Choanoke Public Transportation Authority, Roanoke River Basin Association, and the Lake Gaston Weed Control Council, but the County's accountability for these organizations does not extend beyond making these appointments.

5. Joint Ventures

The County participates in a joint venture to operate East Carolina Behavioral Health, which serves as an area mental health authority. The County appoints two of the eighteen members to the Board of the Organization. The County has an ongoing financial responsibility for the joint venture because the Organization's continued existence depends on the participating governments' continued funding. None of the participating governments have any equity interest in the Organization, so no equity interest has been reflected in the financial statements at June 30, 2021. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$81,614 to the Organization to supplement its activities. Complete financial statements for the Organization can be obtained from the Organization's office at 144 Community College Road, Ahoskie, North Carolina 27910.

The County also participates in a joint venture to operate the Albemarle Regional Library (the "Library"), which serves a four-county district. The County appoints three members to the ten-member district Library Board. The County has an ongoing financial responsibility for the joint venture because the Library's continued existence depends on the participating governments' continued funding. None of the participating governments have any equity interest in the Library, so no equity interest has been reflected in the financial statements at June 30, 2021. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$156,430 to the Library to supplement its activities. Complete financial statements for the Library can be obtained from the Library's office on 303 West Tryon Street, Winton, North Carolina 27986.

The County, in conjunction with the Counties of Bertie, Hertford, and Halifax, participates in a joint venture to operate the Choanoke Public Transportation Authority (the "Transportation Authority"). The County appoints three members to the Transportation Authority Board. The Transportation Authority is a joint venture established to aid citizens of the County that do not have other means of transportation. The County has an ongoing financial responsibility for the Transportation Authority because it and the other three governmental entities are legally obligated under the intergovernmental agreement that created the Transportation Authority to honor any deficiencies in the event that proceeds from other default remedies are insufficient. The County made \$2,500 in contributions to the Transportation Authority during the fiscal year ended June 30, 2021. Complete financial statements of the Transportation Authority, 106 North Main Street, Rich Square, North Carolina 27869.

The County also participates in the Tri-County Airport Authority (the "Airport Authority") with two other local governments (Hertford County and Bertie County). The County appoints three members to the nine-member Board of the Airport Authority. The Airport Authority is a joint venture established to develop, maintain, operate, regulate, and improve the Airport Authority. The County has an ongoing financial responsibility for the joint venture because the Airport Authority's continued existence depends on the participating governments' continued funding. None of the participating governments have any equity interest in the Airport Authority, so no equity interest has been reflected in the financial statements at June 30, 2021. The County appropriated \$20,000 to the Airport Authority to supplement its activities. Complete financial statements for the Tri-County Airport Authority can be obtained from the offices at 140 Tri-County Airport Road, Aulander, North Carolina 27805.

The County also participates in the Halifax-Northampton Regional Airport Authority (the "Regional Airport Authority") with two other local governments (Hertford County and Bertie County). Northampton County appoints two members to the nine-member Board of Regional Airport Authority. The Regional Airport Authority is a joint venture established to develop, maintain, operate, regulate, and improve the Regional Airport. The County has an ongoing financial responsibility for the joint venture because the Regional Airport Authority's continued existence depends on the participating governments' continued funding. None of the participating governments have nay equity interest in the Regional Airport Authority, so no equity interest has been reflected in the financial statements at June 30, 2021. The County appropriated \$25,000 to the Regional Airport Authority to supplement its activities.

6. Joint Governed Organization

The County, in conjunction with five other counties, established the Regional L Council of Governments (the "Council"). The participating governments established the Council to coordinate various funding received from federal and State agencies. Each participating government appoints one member to the Council's governing board. The County paid membership fees of \$9,528 to the Council during the fiscal year ended June 30, 2021.

7. Summary Disclosure of Significant Commitments and Contingencies

Federal State-Assisted Program

The County has received proceeds from several federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

The County has a Revolving Loan Fund, which is sourced through the Economic Development Grant funding sources. At June 30, 2021, there was an agreement with a business who had received a loan through this program that was in default.

8. Change in Accounting Principles/Restatement

The County implement Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, effective July 1, 2020. The statement establishes criteria for identifying fiduciary activities of all state and local governments and provides guidance on how to report fiduciary activities within the financial statements. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The statement also describes four fiduciary funds that should be reported if criteria outlined in the statement are met: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private purpose trust funds, and (4) custodial funds. The use of agency funds was eliminated. The statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources.

Governmental Activites Net Position - Increase (Decrease \$ -	General Fund Balance - Increase (Decrease) \$ -	Nonmajor Special Revenue Fund Balance - Increase (Decrease) \$ -	Fiduciary Net Position - Custodial Fund - Increase (Decrease) \$ 126,663	Cash related to funds held on behalf of incarcerated inmates were recognized as fiduciary net position in a newly created Jail Inmate Pay Custodial Fund
-	-	-	355,230	Cash, taxes receivable and liabilities related to ad valorem and vehicle property taxes collected by the County on behalf of various municipalities were reclassified out of the Agency Fund into a newly created Municipal Tax Custodial Fund. The portion of liabilities attributable taxes receivable at the beginning of the year were restated as custodial net position.
28,644	-	28,644	-	Cash received under the Social Security Administration's Representative Payee Program net of liabilities owed for payments on behalf of beneficiaries were reclassed out of the Agency Fund into a newly created Representative Payee Special Revenue Fund. The portion of liabilities in the Agency Fund representing net cash available at the beginning of the year were restated as fund balance.
1,294	-	1,294	-	Cash and receivables from EMS collections owed to the rescue squads in the County were reclassified out of the Agency Fund into a newly created Rescue Squad Special Revenue Fund. The portion of liabilities in the Agency Fund representing net cash available and receivables at the beginning of the year was restated as fund balance.
\$ 29,938	\$ -	\$ 29,938	\$ 481,893	

REQUIRED SUPPLEMENTAL FINANCIAL DATA

This section contains additional information required by generally accepted accounting principals.

 \sim Schedule of County's Proportionate Share of Net Pension Liability (Asset) for (LGERS)

- ~ Schedule of County Contributions (LGERS)
- ~ Schedule of County's Proportionate Share of Net Pension Asset (ROD)
- ~ Schedule of County Contributions (ROD)
- ~ Schedule of Changes in Total Pension Liability (LEOSSA)

 \sim Schedule of Changes in Total Pension Liability as a Percentage of Covered Payroll (LEOSSA)

~ Schedule of Changes in the Total OPEB Liability

Northampton County, North Carolina Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) Local Government Employees' Retirement System Last Eight Fiscal Years*

	2021	2020	2019	2018
Northampton County's proportionate share of the net pension (asset) liability (%)	0.15973%	0.17418%	0.17383%	0.18169%
Northampton County's proportionate share of the net pension (asset) liability (\$)	\$ 5,707,833	\$ 4,756,720	\$ 4,123,842	\$ 2,775,720
Northampton County's covered payroll	\$ 11,782,926	\$ 11,971,960	\$ 11,706,739	\$ 11,977,708
Northampton County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	48.44%	39.73%	35.23%	23.17%
Plan fiduciary net position as a percentage of the total pension liability	88.61%	90.86%	92.00%	94.18%
	2017	2016	2015	2014
Northampton County's proportionate share of the net pension (asset) liability (%)	0.18416%	0.18460%	0.19200%	0.14000%
Northampton County's proportionate share of the net pension (asset) liability (\$)	\$ 3,908,492	\$ 828,608	\$ (1,132,903)	\$ 2,226,344
Northampton County's covered payroll	\$ 11,455,286	\$ 11,415,786	\$ 11,288,695	\$ 10,278,792
Northampton County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	34.12%	7.26%	-10.04%	21.66%
Plan fiduciary net position as a percentage of the total pension liability	91.47%	98.09%	102.64%	94.35%

* The amounts presented for the fiscal year were determined as of June 30.

Northampton County, North Carolina Schedule of County Contributions Local Government Employees' Retirement System Last Eight Fiscal Years

	2022		2021		2019		2018	
Contractually required contribution	\$	1,193,677	\$	1,073,893	\$	946,670	\$	896,046
Contributions in relation to the contractually required contribution		1,193,677		1,073,893		946,670		896,046
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-
County's covered payroll	\$	11,693,166	\$	11,782,926	\$	11,971,960	\$	11,706,739
Contributions as a percentage of covered payroll		10.21%		9.11%		7.91%		7.65%
		2017		2016		2015		2014
Contractually required contribution	\$	890,761	\$	780,212	\$	810,171	\$	797,232
Contributions in relation to the contractually required contribution		890,761		780,212		810,171		797,232
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-
County's covered payroll	\$	11,977,708	\$	11,455,286	\$	11,415,786	\$	11,288,695
Contributions as a percentage of covered payroll		7.44%		6.81%		7.10%		7.06%

Northampton County, North Carolina Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) Register of Deeds' Supplemental Pension Fund Last Eight Fiscal Years*

	2021		2020		2019		2018	
Northampton County's proportionate share of the net pension (asset) liability (%)	0.12795%		0.13519%		0.14217%		0.15913%	
Northampton County's proportionate share of the net pension (asset) liability (\$)	\$	(29,324)	\$	(26,689)	\$	(23,548)	\$	(27,162)
Plan fiduciary net position as a percentage of the total pension liability		173.62%		164.11%		153.31%		153.77%
		2017		2016		2015		2014
Northampton County's proportionate share of the net pension (asset) liability (%)	0.	17821%	0.	17045%	0.	16571%	0.	15807%
Northampton County's proportionate share of the net pension (asset) liability (\$)	\$	(33,318)	\$	(39,500)	\$	(37,572)	\$	(33,764)
Plan fiduciary net position as a percentage of the total pension liability		160.17%		197.29%		193.88%		190.50%

* The amounts presented for the fiscal year were determined as of June 30.

Northampton County, North Carolina Schedule of County Contributions Register of Deeds' Supplemental Pension Fund Last Eight Fiscal Years*

	 2021	 2020	 2019	 2018
Northampton County's required contribution Contributions in relation to	\$ 1,453	\$ 1,225	\$ 5,044	\$ 5,046
contractually required	 1,453	 1,225	 5,044	 5,046
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
	 2017	 2016	 2015	 2014
Northampton County's required contribution Contributions in relation to contractually required	\$ 3,923 3,923	\$ 2,787 2,787	\$ 1,364 1,364	\$ 1,353 1,353
Contribution deficiency (excess)	\$ 	\$ _	\$ _	\$ -

Northampton County, North Carolina Schedule of Changes in Total Pension Liability Law Enforcement Officers' Special Separation Allowance For the Year Ended June 30, 2021

	2021	2020	2019	2018	2017
Beginning balance	\$ 460,364	\$ 409,801	\$ 371,520	\$ 399,443	\$ 377,621
Service Cost	36,572	33,594	34,313	29,751	33,873
Interest on the total pension					
liability	14,796	14,710	11,569	15,210	13,254
Changes of benefit terms	-	-	-	-	-
Differences between expected and					
actual experience in the					
measurement of the total pension					
liability	9,618	(2,392)	22,762	(95,640)	-
Changes of assumptions or other	,		,		
inputs	204,817	16,007	(19,548)	33,571	(12,588)
Benefit payments	(12,995)	(11,356)	(10,815)	(10,815)	(12,717)
Other changes	-	-	-	-	-
Ending balance of the total					
pension liability	\$ 713,172	\$ 460,364	\$ 409,801	\$ 371,520	\$ 399,443

The amounts presented for each fiscal year were determined as of the prior December 31.

Northampton County, North Carolina Schedule of Changes in Total Pension Liability as a Percentage of Covered Payroll Law Enforcement Officers' Special Separation Allowance For the Year Ended June 30, 2021

	2021	2020	2019	2018	2017
Total pension liability	\$ 713,172	\$ 460,364	\$ 409,801	\$ 371,520	\$ 399,443
Covered payroll	\$ 1,567,779	\$ 1,542,516	\$ 1,389,796	\$ 1,276,077	\$ 1,142,943
Total pension liability as a percentage of covered payroll	45.49%	29.85%	29.49%	29.11%	34.95%

Notes to the schedules:

Northampton County has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

Northampton County, North Carolina Schedule of Changes in the Total OPEB Liability and Related Ratios For the Year Ended June 30, 2021

	 2021	 2020	 2019	 2018
Total OPEB Liability				
Service cost	\$ 434,386	\$ 385,258	\$ 562,847	\$ 647,941
Interest	699,809	686,390	677,618	608,828
Changes of benefit terms Differences between expected and actual	-	-	-	-
experience	(3,320,027)	33,130	(1,161,216)	56,659
Changes of assumptions	3,859,108	1,289,091	(1,066,142)	(2,145,021)
Benefit payments	 (534,670)	 (423,308)	 (382,050)	 (340,860)
Net change in total OPEB liability Total OPEB liability - beginning	 1,138,606 19,825,186	1,970,561 17,854,625	(1,368,943) 19,223,568	 (1,172,453) 20,396,021
Total OPEB liability - ending	\$ 20,963,792	\$ 19,825,186	\$ 17,854,625	\$ 19,223,568
Covered payroll	\$ 11,132,564	\$ 10,972,849	\$ 10,972,849	\$ 11,358,156
Total OPEB liability as a percentage of covered payroll	188.31%	180.67%	162.72%	169.25%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

<u>Fiscal Year</u>	<u>Rate</u>
2018	3.56%
2019	3.89%
2020	3.50%
2021	2.21%

GENERAL FUND

The General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.

		20	021	
	General Fund	Revaluation Fund	Revolving Loan Fund	Total
Revenues:	¢ 01.510.022	¢	¢	¢ 21.510.022
Ad Valorem Taxes Other Taxes and licenses	\$ 21,519,033	\$ -	\$ -	\$ 21,519,033
	3,879,598	-	-	3,879,598
Unrestricted intergovernmental	60,025	-	-	60,025
Restricted intergovernmental Permits and fees	7,152,500	-	-	7,152,500
Sales and services	269,277	-	-	269,277
	3,031,356	-	-	3,031,356
Investment earnings	9,403	114	5	9,522
Special project revenue	21,900	-	-	21,900
Miscellaneous	336,411		10,030	346,441
Total Revenues	36,279,503	114	10,035	36,289,652
Expenditures:				
Current:	5 422 405			5 422 405
General Government	5,423,495	-	-	5,423,495
Public Safety	10,347,688	-	-	10,347,688
Transportation	52,000	-	-	52,000
Environmental protection	123,000	-	-	123,000
Economic and physical development	842,197	-	-	842,197
Human Services	10,104,861	-	-	10,104,861
Cultural and recreational	436,863	-	-	436,863
Education	4,020,091	-	-	4,020,091
Debt Service:				
Principal	279,934	-	-	279,934
Interest	4,291			4,291
Total Expenditures	31,634,420			31,634,420
Revenues over (under) expenditures	4,645,083	114	10,035	4,655,232
Other financing Sources (uses)				
Transfers (to) from funds	(1,186,381)	-	-	(1,186,381)
Intrafund transfers	(50,000)	50,000	-	-
Loan Proceeds	255,000	-	-	255,000
Sale of Capital Assets	2,736	-	-	2,736
Total other financing sources (uses)	(978,645)	50,000		(928,645)
Net change in fund balances	3,666,438	50,114	10,035	3,726,587
Fund Balance				
Beginning of year- July 1	18,504,971	506,451	323,297	19,334,719
End of year- June 30	\$ 22,171,409	\$ 556,565	\$ 333,332	\$ 23,061,306

		2021	
			Variance
			Positive
	Budget	Actual	(Negative)
Revenues			
Ad valorem Taxes			* • • • • • •
Taxes	\$ 17,663,408	\$ 21,066,834	\$ 3,403,426
Penalties and interest	141,000	452,199	311,199
Total	17,804,408	21,519,033	3,714,625
Other Taxes and Licenses			
Privilege License	1,000	1,360	360
Local option sales tax	3,254,167	3,600,631	346,464
Excise tax	120,000	100,434	(19,566)
Hold harmless	3,000	171,847	168,847
Utility franchise tax	5,000	5,326	326
Total	3,383,167	3,879,598	496,431
Unrestricted Intergovernmental Revenues			
Beer and wine	93,000	60,025	(32,975)
Food Stamp tax reimbursements	6,000		(6,000)
Total	99,000	60.025	(38,975)
Tour		00,025	(50,775)
Restricted Intergovernmental Revenues			
Federal and state grants	8,333,699	7,094,944	(1,238,755)
Court facilities fees	20,000	13,311	(6,689)
Fines and forfeitures	60,000	38,635	(21,365)
ABC bottles taxes	5,400	5,610	210
Total	8,419,099	7,152,500	(1,266,599)
Permits and Fees			
Building permits	95,900	151,360	55,460
Register of Deeds	74,000	89,509	15,509
Other fees	32,700	28,408	(4,292)
Total	202,600	269,277	66,677
Sales and Services			
Court costs and fees	15,000	9,232	(5,768)
Jail fees	4,000	5,355	1,355
Ambulance and rescue squad fees	1,290,000	1,388,873	98,873
Sheriff fees	74,000	211,125	137,125
Health department fees	826,700	809,479	(17,221)
Inmate housing fees	174,500	145,362	(29,138)
Wellness Center fees	8,500	5,404	(3,096)
Other	551,552	456,526	(95,026)
Total	2,944,252	3,031,356	87,104
Interest on investments	180,000	9,403	(170,597)
Special Project Revenue			
Fees and Reimbursements	23,000	21,900	(1,100)
Total	23,000	21,900	(1,100)
10111	23,000	21,700	(1,100)

		2021	
			Variance
	~ (Positive
	Budget	Actual	(Negative)
Miscellaneous			
Reimbursements	74,127	65,826	(8,301)
Miscellaneous DSS	650	95,112	94,462
Other	163,181	175,473	12,292
Total	237,958	336,411	98,453
Total Revenues	33,293,484	36,279,503	2,986,019
Expenditures			
General Government:			
Governing Body Salaries and employee benefits	53,605	55,223	(1,618)
Other operating expenditures	52,500	42,442	10,058
Total	106,105	97,665	8,440
Administration			
Administration Salaries and employee benefits	242,049	247,080	(5,031)
Other operating expenditures	18,400	33,921	(15,521)
Capital Outlay	842,651	818,054	24,597
Total	1,103,100	1,099,055	4,045
Human Resources			
Salaries and employee benefits	145,457	156,885	(11,428)
Other operating expenditures	76,650	60,267	16,383
Total	222,107	217,152	4,955
Finance			
Salaries and employee benefits	436,199	573,308	(137,109)
Other operating expenditures	258,614	280,798	(22,184)
Total	694,813	854,106	(159,293)
Hospitalization- Retirees			
Other operating expenditures	409,627	517,801	(108,174)
Total	409,627	517,801	(108,174)
T.			
Taxes Salaries and employee benefits	418,715	369,012	49,703
Other operating expenditures	144,819	207,778	(62,959)
Capital Outlay	6,000	- 201,110	6,000
Total	569,534	576,790	(7,256)
Land Records			
Salaries and employee benefits	191,174	194,173	(2,999)
Other operating expenditures	17,040	12,520	4,520
Total	208,214	206,693	1,521
Logal			
Legal Other operating expenditures	155,682	155,315	367
Total	155,682	155,315	367
		<u>, </u>	
Court Facilities	11 601	2 600	0.001
Other operating expenditures Total	<u> </u>	2,600 2,600	9,001 9,001
10(4)	11,001	2,000	2,001
Elections			
Salaries and employee benefits	210,709	196,646	14,063
Other operating expenditures Capital Outlay	134,087 137,807	99,593 111,407	111,407 111,407
Total	482,603	407,646	236,877
. 3141	102,005	107,010	230,077

		2021	
			Variance
			Positive
Pagister of Danda	Budget	Actual	(Negative)
Register of Deeds Salaries	177,111	152,840	24,271
Other operating expenditures	48,423	42,786	5,637
Total	225,534	195,626	29,908
Public Buildings	270 105	271 070	7.01/
Salaries and employee benefits Other operating expenditures	379,195 512,574	371,979	7,216 89,757
Capital Outlay	153,900	422,817 7,945	145,955
Total	1,045,669	802,741	242,928
	1,0 10,000		2.2,720
Management Information Systems			
Salaries and employee benefits	67,360	76,030	(8,670)
Other operating expenditures Total	291,419	156,375	135,044
10(a)	358,779	232,405	126,374
Central Garage			
Salaries and employee benefits	57,789	47,685	10,104
Other Operating expenditures	53,608	13,164	40,444
Total	111,397	60,849	40,444
Central Stores			
Other operating expenditures	10,000	(2,949)	12,949
Total	10,000	(2,949)	12,949
Total General Government	5,714,765	5,423,495	443,086
Public safety:			
Sheriff	2.5(1.012	2 200 240	170 ((2
Salaries Other operating expenditures	2,561,012 426,403	2,390,349 356,863	170,663 69,540
Capital Outlay	213,088	185,318	27,770
Total	3,200,503	2,932,530	267,973
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Sheriff- School Rescue Officer	2 40 020		
Salaries	248,820	244,254	4,566
Other operating expenditures Total	$\frac{11,300}{260,120}$ -	7,205	4,095 8,661
10001	200,120	251,457	0,001
Sheriff-Execution Account			
Other operating expenditures	13,000	149,659	(136,659)
Total	13,000	149,659	(136,659)
Jail			
Salaries and employee benefits	1,064,117	970,807	93,310
Other operating expenditures	652,650	444,524	208,126
Capital Outlay	81,830	-	81,830
Total	1,798,597	1,415,331	383,266
Emergency Communications			
Salaries and employee benefits	976,610	869,314	107,296
Other operating expenditures	70,188	51,673	18,515
Total	1,046,798	920,987	125,811
En en en en Management			
Emergency Management Salaries	156 010	220 404	(61 100)
Other operating expenditures	156,218 41,610	220,406 8,076	(64,188) 33,534
Capital Outlay	37,325		37,325
Total	235,153	228,482	6,671
		- / -	- / - · ·

		2021	
			Variance
			Positive
Fire	Budget	Actual	(Negative)
Assistance to local departments	17,500	16,650	850
Contribution to N.C. Forestry	112,797	88,985	23,812
Total	130,297	105,635	24,662
Building Inspections			
Salaries and employee benefit	112,340	120,351	(8,011)
Other operating expenditures	57,198	44,097	13,101
Total	169,538	164,448	5,090
Medical examiner			
Contracted services	25,000	20,350	4,650
Total	25,000	20,350	4,650
Ambulance Service			
Salaries and employee benefits	3,479,812	3,421,424	58,388
Other operating expenditures	425,351	407,253	18,098
Assistance to local rescue units	20,000	20,000	-
Capital Outlay	267,306	248,804	18,502
Total	4,192,469	4,097,481	94,988
Animal Control			
Salaries and employee benefits	57,312	58,351	(1,039)
Other operating expenditures	9,077	2,975	6,102
Total	66,389	61,326	5,063
Total Public Safety	11,137,864	10,347,688	790,176
Transportation Contribution to Tri-County Airport	52,000	52,000	-
Total Transportation	52,000	52,000	
•			
Environmental Protection Contribution to Lake Gaston weed control	117,000	117,000	
Drainage and watershed protection	6,000	6,000	-
Total Environmental Protection	123,000	123,000	
Economic and Physical Development: Planning and zoning			
Salaries and employee benefits	158,569	149,317	9,252
Other operating expenditures	16,239	11,646	4,593
Total	174,808	160,963	13,845
Economic Development			
Salaries and employee benefits	114,724	114,517	207
Other operating expenditures	170,648	150,999	19,649
COG membership dues	9,605	9,528	77
Contribution to Chamber of Commerce	18,041	18,041	-
Contribution to CADA	5,000	5,000	-
Miscellaneous contributions	9,000	9,000	- 10.022
Total	327,018	307,085	19,933
Economic Development Pass-Through Grants			
Other operating expenditures	20,000	10,300	9,700
Total	20,000	10,300	9,700
Cooperative Extension			
Salaries and employee benefits	282,351	241,367	40,984
Other operating expenditures	31,791	15,524	16,267
Total	314,142	256,891	76,651

$\begin{tabular}{ c c c c c c } \hline Variance Positive Pudget Actual (Negative) \\ \hline Pudget Actual (Negati$			2021	
$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$				Variance
YESS Mini-Society Grant Other operating expenditures 892 - 892 Total 892 - 892 Soil and Water Conservation Salaries and employee benefits 108,111 97,178 10,933 Other operating expenditures 11,011 3,194 7,817 Total 119,122 100,372 18,750 AgCarolina FC Grant Other operating expenditures 2,434 - 2,434 Total 2,434 - 2,434 Other operating expenditures 26,924 6,586 20,338 Total 26,924 6,586 20,338 Total Economic and Physical Development 985,340 842,197 162,543 Human services: 1 164,163 257,332 246,118 29,191 Total 2944,898 754,538 190,360 20,429 12,224 8,205 Communicable Disease 3 10,75 608 467 75,06 2,411 22,117 164,205 18,472 8,205 Kate B. Reynolds Grant 5 26,55 18,672 3,983 2,651 16,672 3,983 <td></td> <td></td> <td> 1</td> <td></td>			1	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		Budget	Actual	(Negative)
Total 892 . 892 Soil and Water Conservation Salaries and employee benefits 108,111 97,178 10,933 Other operating expenditures 11,011 3,194 7,817 Total 119,122 100,372 18,750 AgCarolina FC Grant 2,434 - 2,434 Total 2,434 - 2,434 Total 26,924 6,586 20,338 Total 26,924 6,586 20,338 Total 26,924 6,586 20,338 Total Economic and Physical Development 985,340 842,197 162,543 Human services: 1 104,4898 754,538 190,360 Communicable Disease 275,329 246,138 29,191 Total 20,429 12,224 8,205 Total 10,75 608 467 7,738 1161,169 20,191 754,116,16 7,738 20,429 12,224 8,205 13,592 2,440 14,201 16,120 16,163 25,40 <td>YESS Mini-Society Grant</td> <td></td> <td></td> <td></td>	YESS Mini-Society Grant			
Line Disc Disc Soli and Water Conservation Salaries and employee benefits 108,111 97,178 10.933 Other operating expenditures 119,122 100.372 118,750 AgCarolina FC Grant Other operating expenditures 2,434 - 2,434 Total 2,434 - 2,434 Families First 26,924 6,586 20.338 Total 26,924 6,586 20.338 Total Economic and Physical Development 985,340 842,197 162,543 Human services: 1 275,329 246,138 29,191 Total 275,329 246,138 29,191 Total 20,429 12,224 8,205 Kate B. Reynolds Grant 80,746 75,206 5,540 Other operating expenditures 2,265 18,672 3,983 Communicable Disease 80,746 75,206 5,540 Other operating expenditures 2,265 18,672 3,983 Capital Outal 105,761 96,489 92,27	Other operating expenditures			892
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Total	892	-	892
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Soil and Water Conservation			
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		108,111	97.178	10.933
Total 119,122 100,372 18,750 AgCarolina FC Grant Other operating expenditures Total 2,434 - 2,434 Families First 26,924 6,586 20,338 Other operating expenditures Total 26,924 6,586 20,338 Total Economic and Physical Development 985,340 842,197 162,543 Human services: Health Salaries and employce benefits 669,569 508,400 161,169 Other operating expenditures 275,329 246,138 29,191 Total 924,898 754,538 190,360 Communicable Disease Salaries and employce benefits 1,075 608 467 Total 20,429 12,224 8,205 Kate B. Reynolds Grant 20,649 12,224 8,205 Salaries and employce benefits 2,2665 18,672 3,983 Copation Program 32,666 2,540 0,611 (251) Total - 2,574 (2,574) (2,574) Other operating expenditures - 2,574 (2,574)		,	,	
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$\begin{array}{c c c c c c c c c c c c c c c c c c c $	AgCarolina EC Grant			
Total $2,434$ - $2,434$ Families First Other operating expenditures $26,924$ $6,586$ $20,338$ Total $26,924$ $6,586$ $20,338$ Total Economic and Physical Development $985,340$ $842,197$ $162,543$ Human services: Health $8alaries and employee benefits 669,569 508,400 161,169 Total 944,898 754,538 190,360 20,191 292,191 Total 944,898 754,538 190,360 20,191 20,191 Communicable Disease 1075 608 467 75,206 5,540 Salaries and employee benefits 1075 608 467 75,206 5,540 Other operating expenditures 22,655 18,672 3,983 6a_{11} (251) Total 105,761 96,489 9,272 99,272 Immunization Program 50,516 2,574 (2,574) (2,574) Operating expenditures $		2 4 3 4	_	2 434
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Total $26,924$ $6,586$ $20,338$ Total Economic and Physical Development $985,340$ $842,197$ $162,543$ Human services: Health Salaries and employce benefits $669,569$ $508,400$ $161,169$ Other operating expenditures $275,329$ $246,138$ $29,191$ Total $944,898$ $754,538$ $190,360$ Communicable Disease $19,354$ $11,616$ $7,738$ Salaries and employce benefits $19,354$ $11,616$ $7,738$ Other operating expenditures $10,075$ 608 467 Total $20,429$ $12,224$ $8,205$ Kate B. Reynolds Grant $80,746$ $75,206$ $5,540$ Other operating expenditures $22,655$ $18,672$ $3,983$ Capital Outlay $22,655$ $18,672$ $3,983$ Salaries and employee benefits $-2,574$ $(2,574)$ Other operating expenditures $-2,574$ $(2,574)$ Total 1123 532 591		26.024	(59(20.229
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Health Salaries and employee benefits $669,569$ $508,400$ $161,169$ Other operating expenditures $275,329$ $246,138$ $29,191$ Total $944,898$ $754,538$ $190,360$ Communicable Disease $19,354$ $11,616$ $7,738$ Salaries and employee benefits $19,354$ $11,616$ $7,738$ Other operating expenditures $20,429$ $12,224$ $8,205$ Kate B. Reynolds Grant $80,746$ $75,206$ $5,540$ Other operating expenditures $22,655$ $18,672$ $3,983$ Capital Outlay $23,600$ $2,611$ (251) Total $105,761$ $96,489$ $9,272$ Immunization Program $34aries and employee benefits$ $-2,574$ $(2,574)$ Other operating expenditures $-1,620$ $16,420$ $13,589$ 2831 Total $-2,574$ $(2,574)$ $016,163$ 2257 Restaurant Heart Health 0 $1,123$ 532 591 Total $1,123$ 532 591 $50,519$ $23,726$	Total Economic and Physical Development	985,340	842,197	162,543
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Human services:			
Other operating expenditures Total $275,329$ $246,138$ $29,191$ Total $944,898$ $754,538$ $190,360$ Communicable Disease Salaries and employee benefits $19,354$ $11,616$ $7,738$ Other operating expenditures Total $10,75$ 608 467 Salaries and employee benefits $22,629$ $12,224$ $8,205$ Kate B. Reynolds Grant Salaries and employee benefits $80,746$ $75,206$ $5,540$ Other operating expenditures $22,655$ $18,672$ $3,983$ Capital Outlay Total $105,761$ $96,489$ $9,272$ Immunization Program Salaries and employee benefits $ 2,574$ $(2,574)$ Other operating expenditures $ 2,574$ $(2,574)$ Total $11,23$ 532 591 Total $1,123$ 532 591 Total $1,123$ 532 591 Total $1,123$ 532 591 Total $30,558$ $10,520$ $20,038$				
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Communicable Disease Image: Communicable Disease <thimage: communicable="" disease<="" th=""> Image</thimage:>				
Salaries and employee benefits 19,354 11,616 7,738 Other operating expenditures $1,075$ 608 467 Total $20,429$ $12,224$ $8,205$ Kate B. Reynolds Grant $80,746$ $75,206$ $5,540$ Other operating expenditures $22,655$ $18,672$ $3,983$ Capital Outlay $2,360$ $2,611$ (251) Total $105,761$ $96,489$ $9,272$ Immunization Program salaries and employee benefits $-2,574$ $(2,574)$ Other operating expenditures $16,420$ $13,589$ $2,831$ Total $16,420$ $16,163$ 2257 Restaurant Heart Health 0 $11,123$ 532 591 Total $1,123$ 532 591 591 Tuberculosis Program $30,558$ $10,520$ $20,038$ Other operating expenditures $30,558$ $10,520$ $20,038$ Total $32,374$ $59,754$ (380) O	Total	944,090	/34,338	190,300
Other operating expenditures Total $1,075$ 608 467 Total $20,429$ $12,224$ $8,205$ Kate B. Reynolds Grant Salaries and employce benefits $80,746$ $75,206$ $5,540$ Other operating expenditures $22,655$ $18,672$ $3,983$ Capital Outlay $2,360$ $2,611$ (251) Total $105,761$ $96,489$ $9,272$ Immunization Program Salaries and employce benefits $ 2,574$ $(2,574)$ Other operating expenditures $16,420$ $13,589$ $2,831$ Total $16,420$ $13,589$ $2,831$ Total $16,420$ $16,163$ 257 Restaurant Heart Health Operating expenditures $1,123$ 532 591 Total $1,123$ 532 591 $59,191$ Tuberculosis Program Salaries and employce benefits $30,558$ $10,520$ $20,038$ Other operating expenditures $32,374$ $59,754$ (380) Other operating expenditures $32,244$				
Total $20,429$ $12,224$ $8,205$ Kate B. Reynolds Grant Salaries and employee benefits $80,746$ $75,206$ $5,540$ Other operating expenditures $22,655$ $18,672$ $3,983$ Capital Outlay Total $22,655$ $18,672$ $3,983$ Salaries and employce benefits $22,655$ $18,672$ $3,983$ Salaries and employce benefits $2,574$ $(2,574)$ Other operating expenditures $16,420$ $13,589$ $2,831$ Total $16,420$ $13,589$ $2,831$ Total $16,420$ $16,163$ 2257 Restaurant Heart Health 0 perating expenditures $1,123$ 532 591 Total $1,123$ 532 591 591 Tuberculosis Program $30,558$ $10,520$ $20,038$ Other operating expenditures $3,333$ $4,645$ $3,688$ Total $30,558$ $10,520$ $20,038$ $23,726$ Health-Jail Site Testing $33,234$ $59,514$ $59,754$ (380) Other operating expenditures <t< td=""><td></td><td>,</td><td>,</td><td>,</td></t<>		,	,	,
Kate B. Reynolds Grant Salaries and employee benefits $80,746$ $75,206$ $5,540$ Other operating expenditures $22,655$ $18,672$ $3,983$ Capital Outlay Total $2,360$ $2,611$ (251) Immunization Program Salaries and employee benefits $ 2,574$ $(2,574)$ Other operating expenditures $16,420$ $13,589$ $2,831$ Total $16,420$ $13,589$ $2,831$ Total $16,420$ $16,163$ 2257 Restaurant Heart Health Operating expenditures $1,123$ 532 591 Tuberculosis Program Salaries and employee benefits $30,558$ $10,520$ $20,038$ Other operating expenditures $33,891$ $15,165$ $23,726$ Health-Jail Site Testing Salaries and employee benefits $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management Salaries and employee benefits $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$				
Salaries and employee benefits $80,746$ $75,206$ $5,540$ Other operating expenditures $22,655$ $18,672$ $3,983$ Capital Outlay 2360 $2,611$ (251) Total $105,761$ $96,489$ $9,272$ Immunization Program Salaries and employee benefits $2,574$ $(2,574)$ Other operating expenditures $16,420$ $13,589$ $2,831$ Total $16,420$ $16,163$ 2257 Restaurant Heart Health 0 perating expenditures $1,123$ 532 591 Total $1,123$ 532 591 591 512 532 591 Tuberculosis Program Salaries and employee benefits $30,558$ $10,520$ $20,038$ Other operating expenditures $33,333$ $4,645$ $3,688$ $33,688$ Total $32,424$ $1,430$ $1,814$ $1,430$ $1,814$ Total $3,244$ $1,430$ $1,814$ $1,434$ Total $3,244$	Total	20,429	12,224	8,205
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Capital Outlay Total $2,360$ $105,761$ $2,611$ $96,489$ (251) $9,272$ Immunization Program Salaries and employee benefits Total $2,574$ $16,420$ $2,574$ $16,420$ $2,574$ $16,420$ Restaurant Heart Health Operating expenditures Total $16,420$ $16,420$ $13,589$ $2,831$ 257 Restaurant Heart Health Operating expenditures Total $1,123$ $1,123$ 532 532 591 Tuberculosis Program Salaries and employee benefits Other operating expenditures Total $30,558$ $33,33$ $4,645$ $3,688$ $33,891$ $10,520$ $20,038$ $33,891$ $20,038$ $15,165$ Health-Jail Site Testing Salaries and employee benefits Other operating expenditures Total $59,374$ $3,244$ $1,430$ $1,814$ $1,814$ $1,434$ Pregnancy Care Management Salaries and employee benefits Other operating expenditures $59,519$ $57,133$ $2,386$ $2,386$ 0		,		
Total $105,761$ $96,489$ $9,272$ Immunization Program Salaries and employee benefits $ 2,574$ $(2,574)$ Other operating expenditures $16,420$ $13,589$ $2,831$ Total $16,420$ $16,163$ 257 Restaurant Heart Health Operating expenditures $1,123$ 532 591 Total $1,123$ 532 591 Tuberculosis Program Salaries and employee benefits $30,558$ $10,520$ $20,038$ Other operating expenditures $8,333$ $4,645$ $3,688$ Total $33,558$ $10,520$ $20,038$ Other operating expenditures $8,333$ $4,645$ $3,688$ Total $30,558$ $10,520$ $20,038$ Other operating expenditures $3,244$ $1,430$ $1,814$ Total $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management Salaries and employee benefits $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$				
Immunization Program Salaries and employee benefits- $2,574$ $(2,574)$ Other operating expenditures $16,420$ $13,589$ $2,831$ Total $16,420$ $16,163$ 257 Restaurant Heart Health Operating expenditures $1,123$ 532 591 Total $1,123$ 532 591 Tuberculosis Program Salaries and employee benefits $30,558$ $10,520$ $20,038$ Other operating expenditures $8,333$ $4,645$ $3,688$ Total $30,558$ $10,520$ $20,038$ Other operating expenditures $32,726$ $38,891$ $15,165$ $23,726$ Health-Jail Site Testing Salaries and employee benefits $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management Salaries and employee benefits $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$				
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Other operating expenditures $16,420$ $13,589$ $2,831$ Total $16,420$ $16,163$ 257 Restaurant Heart Health Operating expenditures $1,123$ 532 591 Total $1,123$ 532 591 Tuberculosis Program Salaries and employee benefits $30,558$ $10,520$ $20,038$ Other operating expenditures $8,333$ $4,645$ $3,688$ Total $30,558$ $10,520$ $20,038$ Other operating expenditures $8,333$ $4,645$ $3,688$ Total $32,726$ $38,891$ $15,165$ $23,726$ Health-Jail Site Testing Salaries and employee benefits $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management Salaries and employee benefits $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$				
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Total $1,123$ 532 591 Tuberculosis Program Salaries and employee benefits $30,558$ $10,520$ $20,038$ Other operating expenditures $8,333$ $4,645$ $3,688$ Total $38,891$ $15,165$ $23,726$ Health-Jail Site Testing Salaries and employee benefits $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management Salaries and employee benefits $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$				
Tuberculosis Program Salaries and employee benefits30,55810,52020,038Other operating expenditures $8,333$ $4,645$ $3,688$ Total $38,891$ $15,165$ $23,726$ Health-Jail Site Testing Salaries and employee benefits $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management Salaries and employee benefits $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$				591
Salaries and employee benefits $30,558$ $10,520$ $20,038$ Other operating expenditures $8,333$ $4,645$ $3,688$ Total $38,891$ $15,165$ $23,726$ Health-Jail Site Testing $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$	Total	1,123	532	591
Salaries and employee benefits $30,558$ $10,520$ $20,038$ Other operating expenditures $8,333$ $4,645$ $3,688$ Total $38,891$ $15,165$ $23,726$ Health-Jail Site Testing $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$	Tuberculosis Program			
Total38,89115,16523,726Health-Jail Site Testing Salaries and employee benefits59,37459,754(380)Other operating expenditures3,2441,4301,814Total62,61861,1841,434Pregnancy Care Management Salaries and employee benefits59,51957,1332,386Other operating expenditures2,5821732,409	Salaries and employee benefits	30,558	10,520	20,038
Health-Jail Site Testing Salaries and employee benefits59,37459,754(380)Other operating expenditures Total3,2441,4301,814Pregnancy Care Management Salaries and employee benefits59,51957,1332,386Other operating expenditures2,5821732,409				
Salaries and employee benefits $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$	Total	38,891	15,165	23,726
Salaries and employee benefits $59,374$ $59,754$ (380) Other operating expenditures $3,244$ $1,430$ $1,814$ Total $62,618$ $61,184$ $1,434$ Pregnancy Care Management $59,519$ $57,133$ $2,386$ Other operating expenditures $2,582$ 173 $2,409$	Health-Jail Site Testing			
Other operating expenditures3,2441,4301,814Total62,61861,1841,434Pregnancy Care Management Salaries and employee benefits59,51957,1332,386Other operating expenditures2,5821732,409		59,374		
Pregnancy Care Management Salaries and employee benefits59,51957,1332,386Other operating expenditures2,5821732,409	Other operating expenditures	3,244		
Salaries and employee benefits 59,519 57,133 2,386 Other operating expenditures 2,582 173 2,409	Total	62,618	61,184	1,434
Salaries and employee benefits 59,519 57,133 2,386 Other operating expenditures 2,582 173 2,409	Pregnancy Care Management			
Other operating expenditures 2,582 173 2,409	Salaries and employee benefits	59,519	57,133	2,386
Total 62,101 57,306 4,795	Other operating expenditures			,
	Total	62,101	57,306	4,795

		2021	
			Variance Positive
Calcal Nume Decomp	Budget	Actual	(Negative)
School Nurse Program Salaries and employees benefits	150,000	150,000	-
Total	150,000	150,000	-
Healthy Communities			
Salaries and employees benefits	32,085	22,824	9,261
Other operating expenditures Total	7,240 39,325	1,187 24,011	6,053 15,314
Health- STD Prevention			
Other operating expenditures	100	92	8
Total	100	92	8
Home Health	(27.2(0)	614 (41	112 (20
Salaries and employee benefit Other operating expenditures	627,269 376,182	514,641 267,087	112,628 109,095
Total	1,003,451	781,728	221,723
Child Health			
Salaries and employee benefit	66,279	52,547	13,732
Other operating expenditures	22,019	15,219	6,800
Capital outlay Total	9,294 97,592	8,575 76,341	20,532
		/0,541	20,332
Child Service Coordination Salaries and employee benefit	44,744	39,538	5,206
Other operating expenditures	3,555	887	2,668
Total	48,299	40,425	7,874
Maternal Child Health			
Salaries and employee benefit	33,950	30,168	3,782
Other operating expenditures Total	<u> </u>	17,569 47,737	81 3,863
		,	2,000
Family Planning Salaries and employee benefit	179,833	163,210	16,623
Other operating expenditures	39,757	24,124	15,633
Total	219,590	187,334	32,256
Health Promotions- Clinical (adult)			
Salaries and employee benefit	28,861	29,629	(768)
Other operating expenditures Total	$\frac{2,685}{31,546}$ -	725 30,354	1,960
	51,510	50,551	1,172
Health-Head Start Salaries and employee benefit	36,334	13,705	22,629
Other operating expenditures	2,350	30	2,320
Total	38,684	13,735	24,949
Woman, Infants, and Children			
Salaries and employee benefit	86,770	84,813	1,957
Other operating expenditures Capital outlay	12,989 4,627	8,401 4,627	4,588
Total	104,386	97,841	6,545
Peer Counseling			
Salaries and employee benefit	9,012	8,882	130
Other operating expenditures	1,890	546	1,344
Total	10,902	9,428	1,474

		2021	
			Variance
			Positive
	Budget	Actual	(Negative)
Bio-Terrorism Grant	25 921	26 460	(620)
Salaries and employee benefit Other operating expenditures	25,831 9,701	26,460 2,897	(629) 6,804
Total	35,532	29,357	6,175
1000		29,557	
Environmental Health			
Salaries and employee benefit	221,497	174,938	46,559
Other operating expenditures Total	18,510	<u>15,610</u> 190,548	2,900 49,459
10141	240,007	190,548	49,439
Elderly and Handicapped			
Other operating expenditures	17,732	31,590	(13,858)
Total	17,732	31,590	(13,858)
Home Delivered Meals Salaries and employee benefit	30,001	19,310	10,691
Other operating expenditures	71,205	81,105	(9,900)
Total	101,206	100,415	791
Home and Community Care Block Grant			
Other operating expenditures	47,759	47,797	(38)
Total	47,759	47,797	(38)
AIDS Control			
Salaries and employee benefit	12,203	7,157	5,046
Other operating expenditures	4,251	2,141	2,110
Total	16,454	9,298	7,156
HIV - Non-traditional			
Other operating expenditures	-	25	(25)
Total		25	(25)
COVID-19 Crisis Response			
Other operating expenditures	29,751	9,775	19,976
Capital outlay	29,630	26,860	2,770
Total	59,381	36,635	22,746
COVID-19			
Salaries and employee benefits	5,599	1,934	3,665
Other operating expenditures Total	14,997	329 2,263	14,668 18,333
10(a)	20,390	2,203	18,333
COVID-19 Enhancing Detection			
Other operating expenditures	4,500	2,710	1,790
Capital outlay	174,480	129,781	44,699
Total	178,980	132,491	46,489
COVID-19 Infection Control	24 271	24 271	
Salaries and employee benefits Other operating expenditures	24,271 9,010	24,271 9,010	-
Capital outlay	9,220	9,219	- 1
Total	42,501	42,500	1
))	
COVID-19 Vaccination			
Salaries and employee benefits	91,156	84,392	6,764
Other operating expenditures	30,779	17,450	13,329
Total	121,935	101,842	20,093
Total Health	3,929,799	3 107 388	731,692
i otai meatui	3,929,199	3,197,388	/ 31,092

Variance Positive Budget Actual (Negative) Positive Budget Actual (Negative) Contribution to mental health 77.614 81.614 (4.000) Aging 0ther operating expenditures 29.482 14.726 14.726 Total 29.482 14.726 14.726 14.726 Other operating expenditures 29.482 14.726 14.726 Total 41.252 5.705 35.547 Community Based Alternatives 0.014.90 122.981 (103.322) Total 19.149 122.981 (103.322) Social Service: 3.001.470 2.420.970 505.900 Total 6.965.322 5.933.101 1.032.221 Program Expenditures 3.001.470 2.420.970 503.900 Total 6.965.322 5.933.101 1.032.221 Program Expenditures 3.500 4.553 (1.053) Special adoption assistance 6.8.277 4.872 6.3.409 Total foderal and state exp			2021	
Budget Actual (Negative) Contribution to mental health 77,614 81,614 (4,000) Total 77,614 81,614 (4,000) Aging 0ther operating expenditures 29,482 14,726 14,726 Total 29,482 14,726 14,726 14,726 Vetrans Assistance 32,256 4,228 28,023 0ther operating expenditures 8,996 1,477 7,519 Total 41,252 5,705 35,547 7 7 7 10 103,8321 104,8321 103,2211 103,8321 104,8321 103,2211 103,2211 103,2211 103,2211 103,2211 103,2211 10				
Mental Health - - Contribution to mental health 77.614 81.614 $(4,000)$ Aging Other operating expenditures 29.482 14.726 14.726 Total 29.482 14.726 14.726 14.726 Other operating expenditures 29.482 14.726 14.725 Total 21.252 5.705 35.547 Community Based Alternatives 41.252 5.705 35.547 Community Based Alternatives 19.149 122.981 (103.832) Total 19.149 122.981 (103.832) Total $3.963.852$ $3.512.131$ 451.721 Other operating expenditures 3.500 4.523 14.242 $2.420.970$ Total 5.9261 10.87				
$\begin{array}{c} \mbox{Contribution to mental health} & 77.614 & 81.614 & (4.000) \\ \mbox{Total} & 77.614 & 81.614 & (4.000) \\ \mbox{Total} & 77.614 & 81.614 & (4.000) \\ \mbox{Control} & 81.614 & (4.000) \\ \mbox{Control} & 81.614 & (4.000) \\ \mbox{Control} & 82.9482 & 14.726 & 10.8332 & 10.0108 & 19.$	M 4 HT 14	Budget	Actual	(Negative)
Total 77.614 81.614 (d.000) Aging Other operating expenditures Total 29.482 14.726 14.726 14.726 Statrist and employee benefits 32.256 4.228 28.028 0.14.726 14.726 Other operating expenditures 8.996 1.477 7.519 7.519 Total 41.252 5.705 35.547 Community Based Alternatives 0.014.49 122.981 (103.832) Total 19.149 122.981 (103.832) Total 3.001.470 2.420.970 580.500 Total 0.965.322 5.933.101 1.032.221 Program Expenditures 3.001.470 2.420.970 580.500 Total 0.965.322 5.933.101 1.032.221 Program Expenditures 3.500 4.553 (1.053) Cher C 2.45,52 12.232 12.320 Total federal and State expenditures 3.45,308 146.670 178.438 County Expenditures 3.500 4.553 (1.053)		77 614	81.614	(4,000)
Aging Other operating expenditures $29,482$ $14,726$ $14,756$ Total $29,482$ $14,726$ $14,756$ Vetrans Assistance $32,256$ 4228 $28,028$ Other operating expenditures $8,996$ $14,77$ $7,519$ Total $41,252$ $5,705$ $35,547$ Community Based Alternatives $19,149$ $122,981$ $(103,832)$ Total $19,149$ $122,981$ $(103,832)$ Solial Services: Administration $3963,852$ $3,512,131$ $451,721$ Other operating expenditures $3,001,470$ $2,420,970$ $580,560$ $7993,3101$ $1032,221$ Program Expenditures $3,500$ $4,533$ $10,678$ $10,679$ $10,679$ $10,679$ $10,679$ $10,$			<i>,</i>	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	10441		01,011	(1,000)
Total 29,482 14,726 14,726 Vetrans Assistance Salaries and employee benefits 32,256 4,228 28,008 Other operating expenditures 8,996 1,477 7,519 7,519 Total 41,252 5,705 35,547 Community Based Alternatives 19,149 122,981 (103,832) Total 19,149 122,981 (103,832) Social Services: Administration 3,963,852 3,512,131 451,721 Administration 3,963,852 3,512,131 451,721 10,32,221 Program Expenditures 3,001,470 2,420,970 580,500 Total 0,878 - 10,378 Proderial and State Expenditures 3,000 4,553 (1,03) Special adoption assistance 6,82,77 4,872 6,3405 Total 2,105 2,253 (148) OAA AD 326,409 20,358 106,070 Tyse 10,878 - 10,878 Fod tal and state expenditure				
Ann District District Salaries and employee benefits 32,256 4,228 28,028 Other operating expenditures 41,252 5,705 35,547 Community Based Alternatives 19,149 122,981 (103,832) Other operating expenditures 19,149 122,981 (103,832) Total 19,149 122,981 (103,832) Solcial Services: 3,001,470 2,420,970 \$80,500 Total 6,965,322 5,933,101 1,032,221 Program Expenditures 3,001,470 2,420,970 \$80,500 Total 6,965,322 5,933,101 1,032,221 Program Expenditures 3,500 4,573 1,053) AFDC-FC 24,552 12,232 12,320 Cornsis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 Coll bilind 2,105 2,253 (148) OAA/AD 326,409 20,358 106,051 OATO 326,40	1 0 1			
Salaries and employee benefits 32,256 4,228 28,003 Other operating expenditures 7,519 7,519 Total 41,252 5,705 35,547 Community Based Alternatives 19,149 122,981 (103,832) Other operating expenditures 19,149 122,981 (103,832) Social Services: Administration 3,963,852 3,512,131 451,721 Other operating expenditures 3,001,470 2,420,970 580,500 Total 0,965,322 5,933,101 1,032,221 Program Expenditures 6,965,322 5,933,101 1,032,221 Program Expenditures 24,552 1,2,232 1,2,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAP/DA federal and state expenditures 3,500 4,553 (148) OAA/AD 2,105 2,253 (148) OAA/AD 326,409 22,358 106,511 APDC-FC 5,169 2,524	lotal	29,482	14,726	14,/56
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Veterans Assistance			
Total 41,252 5,705 35,547 Community Based Alternatives Other operating expenditures Total 19,149 122,981 (103,832) Social Services: Administration 3,963,852 3,512,131 451,721 Other operating expenditures Total 3,001,470 2,420,970 580,500 Program Expenditures 6,965,322 5,933,101 1,032,221 Program Expenditures 3,500 4,553 (1,03,832) County Expenditures 3,500 4,553 (1,03,832) County Expenditures 3,500 4,553 (1,03,832) Add to blind 2,105 2,233 (1,48) OAA/AD 326,409 220,358 106,651 AFDC-FC 5,169 2,524 2,645 General assistance 5,926 6,572 (646) DV-	Salaries and employee benefits	32,256	4,228	28,028
Community Based Alternatives Other operating expenditures Total 19,149 122,981 (103,832) Social Services: Administration Salaries and employee benefits 3,963,852 3,512,131 451,721 Other operating expenditures 3,001,470 2,420,970 580,500 Total 6,965,322 5,933,101 1,032,221 Program Expenditures 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAPIDA federal and State expenditures 3,500 4,553 (1,03) Special adoption assistance 68,277 4,872 63,405 Total federal and state expenditures 345,308 166,870 178,438 County Expenditures 3,100 2,105 2,253 (1,48) OAAAD 326,409 20,358 106,051 178,438 County Expenditures 7,500 2,171 5,329 10,878 - 10,878 Add to blind 2,105 2,253 (1,648) 7,902 10,4	1 0 1			
Other operating expenditures 19,149 122,981 (103,832) Total 19,149 122,981 (103,832) Social Services: Administration 3,963,852 3,512,131 451,721 Other operating expenditures 3,963,852 3,512,131 451,721 Other operating expenditures 3,001,470 2,420,970 580,500 Total 6,965,322 5,933,101 1,032,221 Program Expenditures 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAPIDA federal and State expenditures 345,308 166,870 178,438 County Expenditures 345,308 166,870 178,438 County Expenditures 3,510 2,253 (148) OA/A/AD 326,409 20,038 106,051 ATDC-FC 5,166 2,524 2,645 General assistance 7,900 2,171 5,329 Board income 10,878 -	Total	41,252	5,705	35,547
Other operating expenditures 19,149 122,981 (103,832) Total 19,149 122,981 (103,832) Social Services: Administration 3,963,852 3,512,131 451,721 Other operating expenditures 3,963,852 3,512,131 451,721 Other operating expenditures 3,001,470 2,420,970 580,500 Total 6,965,322 5,933,101 1,032,221 Program Expenditures 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAPIDA federal and State expenditures 345,308 166,870 178,438 County Expenditures 345,308 166,870 178,438 County Expenditures 3,510 2,253 (148) OA/A/AD 326,409 20,038 106,051 ATDC-FC 5,166 2,524 2,645 General assistance 7,900 2,171 5,329 Board income 10,878 -	Community Based Alternatives			
Total 19,149 122,981 (103,832) Social Services: Administration 3,963,852 3,512,131 451,721 Other operating expenditures 3,001,470 2,420,970 580,500 Total 6,965,322 5,933,101 1,032,221 Program Expenditures 6,965,322 5,933,101 1,032,221 Program Expenditures 24,552 12,232 12,320 APDC-PC 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAPIDA Federal and State expenditures 345,308 166,870 178,438 County Expenditures 345,308 166,870 178,438 County Expenditures 345,308 166,870 178,438 County Expenditures 3,500 2,171 5,329 Add to blind 2,105 2,253 (148) OA/AD 326,409 220,358 106,051 AFDC-FC 5,169 2,527 (6464)		19,149	122,981	(103.832)
Administration 3,963,852 3,512,131 451,721 Solaries and employee benefits 3,001,470 2,420,970 580,500 Total 6,965,322 5,933,101 1,032,221 Program Expenditures 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAPD/DA federal and State expenditures 3,500 4,553 (1,053) Special adoption assistance 68,277 4,872 63,405 Total federal and state expenditures 345,308 166,870 178,438 County Expenditures 345,308 166,870 178,438 County Expenditures 3,100 2,105 2,253 (148) OA/AD 326,409 220,358 106,051 AFDC-FC County Expenditures 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5.926 6,572 (6440) 1,032,221 2,073,325 Other </td <td>1 0 1</td> <td></td> <td></td> <td></td>	1 0 1			
Administration 3,963,852 3,512,131 451,721 Solaries and employee benefits 3,001,470 2,420,970 580,500 Total 6,965,322 5,933,101 1,032,221 Program Expenditures 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAPD/DA federal and State expenditures 3,500 4,553 (1,053) Special adoption assistance 68,277 4,872 63,405 Total federal and state expenditures 345,308 166,870 178,438 County Expenditures 345,308 166,870 178,438 County Expenditures 3,100 2,105 2,253 (148) OA/AD 326,409 220,358 106,051 AFDC-FC County Expenditures 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5.926 6,572 (6440) 1,032,221 2,073,325 Other </td <td></td> <td></td> <td></td> <td></td>				
Salaries and employee benefits 3,963,852 3,512,131 451,721 Other operating expenditures 3,001,470 2,420,970 580,500 Fodaral and State Expenditures 6,965,322 5,933,101 1,032,221 Program Expenditures 24,552 12,232 12,320 AFDC-FC 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAP/DA federal and State expenditures 3,500 4,553 (1,053) Special adoption assistance 345,308 166,870 178,438 County Expenditures 345,308 166,870 178,438 County Expenditures 320,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 5,926 6,572 (646) NV-E adoption assistance 2,9245 18,043 7,902 Low income energy assistance 29,926 6,572 (646) V-E adoption assistance 29,926				
Other operating expenditures Total 3.001.470 2.420.970 580.500 Total 6.965.322 5.933.101 1.032.221 Program Expenditures Federal and State Expenditures 24,552 12.232 12.320 Crisis fuel 238,101 145,213 92.888 Board home 10.878 - 10.878 CAP/DA federal and State expenditures 3.500 4.553 (1.053) Special adoption assistance 68,277 4.872 63.405 Total federal and state expenditures 345.308 166.870 178.438 County Expenditures 2,105 2,253 (148) OAA/AD 326,409 220,358 106.051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5,926 6,572 (6461) IV-E adoption assistance 25,945 18,043 7,902 Low income energy assistance 39,864 31		3 963 852	3 512 131	451 721
Total 6,965,322 5,933,101 1,032,221 Program Expenditures Federal and State Expenditures AFDC-FC 24,552 12,232 12,320 Crisis fuel Board home 10,878 - 10,878 CAP/DA federal and State expenditures 3,500 4,553 (1,053) Special adoption assistance 68,277 4,872 63,405 Total federal and state expenditures 345,308 166,870 178,438 County Expenditures 2,105 2,253 (148) OAA/AD 326,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 25,945 18,043 7,902 Low income energy assistance 24,71,183 299,508 47,675 Other 39,864 31,047 8,817 Total Social Services 8,081,609 6,682,447 1,399,162 Total Social Services 12,178,905				· ·
Program Expenditures Z4,552 12,232 12,320 AFDC-FC 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAP/DA federal and State expenditures 3,500 4,553 (1,033) Special adoption assistance 68,277 4,872 63,405 Total federal and state expenditures 345,308 166,870 178,438 County Expenditures - 10,878 - 10,878 Aid to blind 2,105 2,253 (148) OAA/AD 326,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5,926 6,572 (646) I/-E adoption assistance 25,945 18,043 7,902 Low income energy assistance 39,864 31,047 8,817	1 0 1			
Federal and State Expenditures AFDC-FC 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAP/DA federal and State expenditures 3,500 4,553 (1,053) Special adoption assistance 68,277 4,872 63,405 Total federal and state expenditures 345,308 166,870 178,438 County Expenditures 326,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5,926 6,572 (646) IV-E adoption assistance 25,945 18,043 7,902 Low income energy assistance 25,945 18,043 7,902 Low income energy assistance 25,945 18,043 7,902 Low income energy assistance 12,178,905 10,104,861 2,073,325 Cut			-))	,,
AFDC-FC 24,552 12,232 12,320 Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAP/DA federal and State expenditures 3,500 4,553 (1,053) Special adoption assistance 68,277 4,872 63,405 Total federal and state expenditures 345,308 166,870 178,438 County Expenditures 326,409 220,358 106,051 Aid to blind 2,105 2,253 (148) OAA/AD 326,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 25,945 18,043 7,902 Low income energy assistance 347,183 299,508 47,675 Other 39,864 31,047 8,817 Total Social Services 8,081,609 6,682,447 1,399,162 Total				
Crisis fuel 238,101 145,213 92,888 Board home 10,878 - 10,878 CAP/DA federal and State expenditures 3,500 4,553 (1,053) Special adoption assistance 68,277 4,872 63,405 Total federal and state expenditures 345,308 166,870 178,438 County Expenditures 2,105 2,253 (148) OAA/AD 326,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5,926 6,572 (6461) IV-E adoption assistance 23,945 18,043 7,902 Low income energy assistance 347,183 299,908 47,675 Other 39,864 31,047 8,817 Total County Expenditures 770,979 582,476 188,503 Iteration Salaries and employee benefits 233,803 197,666	1	24.552	10.000	12 220
Board home D0,878 - 10,878 CAP/DA federal and State expenditures 3,500 4,553 (1,053) Special adoption assistance 345,308 166,870 178,438 County Expenditures 345,308 166,870 178,438 County Expenditures 345,308 166,870 178,438 County Expenditures 326,409 220,358 106,051 Aid to blind 2,105 2,253 (148) OAA/AD 326,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 2,5945 18,043 7,902 Low income energy assistance 347,183 299,508 47,675 Other 39,864 31,047 8,817 Total County Expenditures 770,979 582,476 188,503 Total Social Services 8,081,609 6,682,447 1,399,162)
$\begin{array}{c c} CAP/DA \ federal \ and \ State \ expenditures \\ Special \ adoption \ assistance \\ Total \ federal \ and \ state \ expenditures \\ \hline \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$		· · ·	145,215	,
Special adoption assistance $68,277$ $4,872$ $63,405$ Total federal and state expenditures $345,308$ $166,870$ $178,438$ County Expenditures $345,308$ $166,870$ $178,438$ Aid to blind $2,105$ $2,253$ (148) OAA/AD $326,409$ $220,358$ $106,051$ AFDC-FC $5,169$ $2,524$ $2,645$ General assistance $7,500$ $2,171$ $5,329$ Board income $10,878$ $-10,878$ $-10,878$ Food stamp issuance $25,945$ $18,043$ $7,902$ Low income energy assistance $347,183$ $299,508$ $47,675$ Other $39,864$ $31,047$ $8,817$ Total County Expenditures $770,979$ $582,476$ $188,503$ Total Social Services $8,081,609$ $6,682,447$ $1,399,162$ Total Human Services $12,178,905$ $10,104,861$ $2,073,325$ Cultural and Recreational $823,803$ $197,666$ $36,137$		· ·	4.553	,
Total federal and state expenditures $345,308$ $166,870$ $178,438$ County Expenditures Aid to blind $2,105$ $2,253$ (148) OAA/AD $326,409$ $220,358$ $106,051$ AFDC-FC $5,169$ $2,524$ $2,645$ General assistance $7,500$ $2,171$ $5,329$ Board income $10,878$ $ 10,878$ Food stamp issuance $25,945$ $18,043$ $7,902$ Low income energy assistance $239,945$ $18,043$ $7,902$ Low income energy assistance $345,1047$ $8,817$ $8,817$ Total County Expenditures $770,979$ $582,476$ $188,503$ Total Social Services $8,081,609$ $6,682,447$ $1,399,162$ Total Human Services $12,178,905$ $10,104,861$ $2,073,325$ Cultural and Recreational $233,803$ $197,666$ $36,137$ Other operating expenditures $233,803$ $197,666$ $36,137$ Other operating expenditures $233,203$ $197,666$ $36,137$ Other operating expenditures <		· ·	,	
Aid to blind 2,105 2,253 (148) OAA/AD 326,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5,926 6,572 (646) IV-E adoption assistance 25,945 18,043 7,902 Low income energy assistance 347,183 299,508 47,675 Other 39,864 31,047 8,817 Total County Expenditures 770,979 582,476 188,503 Total Social Services 8,081,609 6,682,447 1,399,162 Total Human Services 12,178,905 10,104,861 2,073,325 Cultural and Recreational Recreation 233,803 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries 0 156,430 - Contr	1 1			
Aid to blind 2,105 2,253 (148) OAA/AD 326,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5,926 6,572 (646) IV-E adoption assistance 25,945 18,043 7,902 Low income energy assistance 347,183 299,508 47,675 Other 39,864 31,047 8,817 Total County Expenditures 770,979 582,476 188,503 Total Social Services 8,081,609 6,682,447 1,399,162 Total Human Services 12,178,905 10,104,861 2,073,325 Cultural and Recreational Recreation 233,803 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries 0 156,430 - Contr	Country English literate			
OAA/AD 326,409 220,358 106,051 AFDC-FC 5,169 2,524 2,645 General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5,926 6,572 (646) IV-E adoption assistance 25,945 18,043 7,902 Low income energy assistance 347,183 299,508 47,675 Other 39,864 31,047 8,817 Total County Expenditures 770,979 582,476 188,503 Total Social Services 8,081,609 6,682,447 1,399,162 Total Human Services 12,178,905 10,104,861 2,073,325 Cultural and Recreational Recreation Salaries and employee benefits 233,803 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries 156,430 - <td></td> <td>2 105</td> <td>2 253</td> <td>(148)</td>		2 105	2 253	(148)
$\begin{array}{c ccccc} AFDC-FC & 5,169 & 2,524 & 2,645 \\ \hline General assistance & 7,500 & 2,171 & 5,329 \\ \hline Board income & 10,878 & - & 10,878 \\ \hline Food stamp issuance & 5,926 & 6,572 & (646) \\ \hline IV-E adoption assistance & 25,945 & 18,043 & 7,902 \\ \hline Low income energy assistance & 347,183 & 299,508 & 47,675 \\ \hline Other & 39,864 & 31,047 & 8,817 \\ \hline Total County Expenditures & 770,979 & 582,476 & 188,503 \\ \hline Total Social Services & 8,081,609 & 6,682,447 & 1,399,162 \\ \hline Total Human Services & 12,178,905 & 10,104,861 & 2,073,325 \\ \hline Cultural and Recreational \\ Recreation & Salaries and employee benefits & 233,803 & 197,666 & 36,137 \\ \hline Other operating expenditures & 40,830 & 19,353 & 21,477 \\ \hline Capital Outlay & 57,500 & 45,581 & 11,919 \\ \hline Total & 332,133 & 262,600 & 69,533 \\ \hline Libraries & Contribution to regional library & 156,430 & 156,430 & - \\ \hline Total & 9,882 & 9,833 & 49 \\ \hline \end{array}$		· · ·	,	
General assistance 7,500 2,171 5,329 Board income 10,878 - 10,878 Food stamp issuance 5,926 6,572 (646) IV-E adoption assistance 25,945 18,043 7,902 Low income energy assistance 347,183 299,508 47,675 Other 39,864 31,047 8,817 Total County Expenditures 770,979 582,476 188,503 Total Social Services 8,081,609 6,682,447 1,399,162 Total Human Services 12,178,905 10,104,861 2,073,325 Cultural and Recreational Recreation 332,133 262,600 69,533 Libraries 233,803 197,666 36,137 0.45,581 11,919 Total 332,133 262,600 69,533 11,919 Total 332,133 262,600 69,533 - Libraries 0 156,430 - - Northampton Cultural Arts 9,882 9,833 49		,	,	,
Food stamp issuance $5,926$ $6,572$ (646) IV-E adoption assistance $25,945$ $18,043$ $7,902$ Low income energy assistance $347,183$ $299,508$ $47,675$ Other $39,864$ $31,047$ $8,817$ Total County Expenditures $770,979$ $582,476$ $188,503$ Total Social Services $8,081,609$ $6,682,447$ $1,399,162$ Total Human Services $12,178,905$ $10,104,861$ $2,073,325$ Cultural and Recreational Recreation Salaries and employee benefits $233,803$ $197,666$ $36,137$ Other operating expenditures $40,830$ $19,353$ $21,477$ Capital Outlay $57,500$ $45,581$ $11,919$ Total $332,133$ $262,600$ $69,533$ Libraries $0,533$ $156,430$ $-$ Northampton Cultural Arts Cultural $9,882$ $9,833$ 49	General assistance	· · ·	,	,
IV-E adoption assistance $25,945$ $18,043$ $7,902$ Low income energy assistance $347,183$ $299,508$ $47,675$ Other $39,864$ $31,047$ $8,817$ Total County Expenditures $770,979$ $582,476$ $188,503$ Total Social Services $8,081,609$ $6,682,447$ $1,399,162$ Total Human Services $12,178,905$ $10,104,861$ $2,073,325$ Cultural and Recreational Recreation Salaries and employee benefits $233,803$ $197,666$ $36,137$ Other operating expenditures $40,830$ $19,353$ $21,477$ Capital Outlay Total $57,500$ $45,581$ $11,919$ Total $332,133$ $262,600$ $69,533$ Libraries Contribution to regional library Total $156,430$ $156,430$ $-$ Northampton Cultural Arts Cultural $9,882$ $9,833$ 49	Board income	10,878	-	10,878
Low income energy assistance $347,183$ $299,508$ $47,675$ Other $39,864$ $31,047$ $8,817$ Total County Expenditures $770,979$ $582,476$ $188,503$ Total Social Services $8,081,609$ $6,682,447$ $1,399,162$ Total Human Services $12,178,905$ $10,104,861$ $2,073,325$ Cultural and RecreationalRecreation $34aries$ and employee benefits $233,803$ $197,666$ $36,137$ Other operating expenditures $40,830$ $19,353$ $21,477$ Capital Outlay $57,500$ $45,581$ $11,919$ Total $332,133$ $262,600$ $69,533$ Libraries $0,4530$ $156,430$ $-$ Northampton Cultural Arts $9,882$ $9,833$ 49	•	· · · · · · · · · · · · · · · · · · ·	· · · · ·	. ,
Other Total County Expenditures $39,864$ $770,979$ $31,047$ $582,476$ $8,817$ $188,503$ Total Social Services $8,081,609$ $6,682,447$ $6,682,447$ $1,399,162$ Total Human Services $12,178,905$ $10,104,861$ $2,073,325$ Cultural and Recreational Recreation Salaries and employee benefits $233,803$ $40,830$ $197,666$ $19,353$ $21,477$ Capital Outlay Total $233,803$ $197,666$ $36,137$ $332,133$ $197,666$ $36,137$ $262,600$ $36,137$ $69,533$ Libraries Contribution to regional library Total $156,430$ $156,430$ $156,430$ $156,430$ $-$ $156,430$ $156,430$ $-$ $ 156,430$ $ 156,430$ $-$ Northampton Cultural Arts Cultural $9,882$ 		· ·	,	,
Total County Expenditures 770,979 582,476 188,503 Total Social Services 8,081,609 6,682,447 1,399,162 Total Human Services 12,178,905 10,104,861 2,073,325 Cultural and Recreational Recreation Salaries and employee benefits 233,803 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries 156,430 156,430 - Northampton Cultural Arts Cultural 9,882 9,833 49		· ·	,	,
Total Social Services 8,081,609 6,682,447 1,399,162 Total Human Services 12,178,905 10,104,861 2,073,325 Cultural and Recreational Recreation Salaries and employee benefits 233,803 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries 156,430 156,430 - Northampton Cultural Arts Cultural 9,882 9,833 49			/	,,
Total Human Services 12,178,905 10,104,861 2,073,325 Cultural and Recreational Recreation Salaries and employee benefits 233,803 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries 0 156,430 - Northampton Cultural Arts 9,882 9,833 49	Total County Expenditures	//0,9/9	382,470	188,505
Cultural and Recreational Recreation Salaries and employee benefits Other operating expenditures 40,830 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay Total Libraries Contribution to regional library Total Total 156,430 156,430 156,430 Caltural Arts Cultural 9,882 9,833	Total Social Services	8,081,609	6,682,447	1,399,162
Recreation 233,803 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries 156,430 156,430 - Total 156,430 156,430 - Northampton Cultural Arts 9,882 9,833 49	Total Human Services	12,178,905	10,104,861	2,073,325
Recreation 233,803 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries 156,430 156,430 - Total 156,430 156,430 - Northampton Cultural Arts 9,882 9,833 49	Cultural and Recreational			
Salaries and employee benefits 233,803 197,666 36,137 Other operating expenditures 40,830 19,353 21,477 Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries - - - Contribution to regional library 156,430 - - Total 156,430 156,430 - Northampton Cultural Arts 9,882 9,833 49				
Capital Outlay 57,500 45,581 11,919 Total 332,133 262,600 69,533 Libraries 0 0 156,430 - Total 156,430 156,430 - Northampton Cultural Arts 0 9,882 9,833 49		233,803	197,666	36,137
Total 332,133 262,600 69,533 Libraries 0 0 0 0 Contribution to regional library 156,430 1 - Total 156,430 156,430 - Northampton Cultural Arts 0 0 0 Cultural 9,882 9,833 49		40,830	19,353	21,477
Libraries156,430-Contribution to regional library156,430-Total156,430156,430-Northampton Cultural Arts9,8829,83349				
Contribution to regional library 156,430 - Total 156,430 156,430 - Northampton Cultural Arts 9,882 9,833 49		332,133	262,600	69,533
Total 156,430 - Northampton Cultural Arts 9,882 9,833 49		156 420	15(420	
Northampton Cultural Arts Cultural 9,882 9,833 49				
Cultural 9,882 9,833 49	10(4)	130,430	130,430	
	Northampton Cultural Arts			
Total 9,882 9,833 49				
	Total	9,882	9,833	49

		2021	
			Variance Positive
	Budget	Actual	(Negative)
Museums			
Contribution to museums	8,000	8,000	
Total	8,000	8,000	
Total Cultural and Recreational	506,445	436,863	69,582
Education:			
Public School- current expenses	3,500,000	3,500,000	-
Public School- capital outlay	357,050	357,050	-
Public Schools- Fines and Forfeitures	60,000	36,041	23,959
Community College-current	127,000	127,000	
Total Education	4,044,050	4,020,091	23,959
Debt service:			
Principal	221,762	279,934	(58,172)
Interest payments	4,291	4,291	-
Total debt service	226,053	284,225	(58,172)
Total expenditures	34,968,422	31,634,420	3,504,499
Revenue over (under) expenditures	(1,674,938)	4,645,083	6,320,021
Other Financing Sources (Uses):			
Transfers to other funds			
Debt Service Fund	(1,186,381)	(1,186,381)	-
Intrafund transfers:			
Revaluation fund	(50,000)	(50,000)	
Loan proceeds	-	255,000	255,000
Sale of Capital Assets	61,000	2,736	(58,264)
Appropriated fund balance	2,936,759	-	(2,936,759)
Contingency Total other financing sources (uses)	(86,440) 1.674,938	(978,645)	86,440 (2,653,583)
Total other mancing sources (uses)	1,074,938	(978,043)	(2,055,585)
Net change in fund balance	\$ -	3,666,438	\$ 3,666,438
Fund balance- July 1		18,504,971	
Fund balance- June 30		\$ 22,171,409	

2021									
Budget	Actual	Variance Positive (Negative)							
\$ -	\$ 114	\$ 114							
50,000	<u>-</u>	50,000							
(50,000)	114	(49,886)							
50,000	50,000	<u> </u>							
\$ -	50,114	\$ 50,114							
	<u> </u>								
	<u>\$</u>	Budget Actual \$ - \$ 114 \$ - \$ 114 50,000 - - (50,000) 114 50,000 50,000 \$ - 50,114							

Northampton County, North Carolina Revolving Loan Fund Schedule of Revenues, Expenditures And Changes in Fund Balance- Budget and Actual For the Year Ended June 30, 2021

		2021	
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Interest on Investments	\$ 7,000	\$ 5	\$ (6,995)
Payment - Interest	-	10,030	10,030
Payment - Principal	-	46,559	46,559
Miscellaneous	99,000		(99,000)
Total revenues	106,000	56,594	(49,406)
Expenditures:			
Economic and Physical Development			
Industrial Assistance	300,000		300,000
Revenues Over (Under) Expenditures	(194,000)	56,594	250,594
Other Financing Sources (Uses):			
Transfer from other funds	900,000	-	(900,000)
Transfers to other funds	(1,114,497)	-	1,114,497
Appropriated fund balance	408,497	-	(408,497)
Total other financing sources (uses)	194,000		(194,000)
Net change in fund balances	\$	56,594	\$ 56,594
Reconciling Items:			
Debt payments are reclassified against accounts receivable balance		(46,559)	
Total Reconciling Items		(46,559)	
Current year change in fund balance		10,035	
Beginning of year- July 1		323,297	
End of year- June 30		\$ 333,332	

Northampton County, North Carolina Special Revenue Fund American Rescue Plan Fund Schedule of Revenues and Expenditures- Budget and Actual From Inception and For The Year Ended June 30, 2021

						T T				
	Project Authorization		Prior Years		Current Year		Total to Date		Pos	ance itive ative)
Revenues:										
Restricted intergovernmenal revenues:										
ARP Coronavirus Grant	\$	-	\$	-	\$	-	\$	-	\$	-
Investment Income						35		35		35
Total revenues		-				35		35		35
Expenditures: Ecocomic and physical development: ARP Coronavirus Expenditures Total expenditures		-		-		-		-		-
Net change in fund balance	\$		\$				\$	35	\$	35
FUND BALANCE										
Beginning of year-July 1						-				
End of year- June 30					\$	35				

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for specific purpose.

- Mid-Atlantic Distribution Park Fund
- Emergency Telephone (911) Fund
- Fire District Fund
- Solar Farm Trust Fund
- Representative Payee Fund
- Rescue Squad Fund

Capital Project Fund

Capital Project Fund are used to account for the acquisition and construction of major capital facilities and equipment.

- Enviva Infrastructure Project Fund
- Capital Reserve Fund
- Ambulance Capital Reserve Fund
- EDC Capital Reserve Fund
- Public Schools Building Fund
- EDC REEP Project Fund
- Severn Peanut Natural Gas Project Fund
- Courthouse/Admin/DSS Renovations

Debt Service Fund

• Debt Service Fund

Northampton County, North Carolina Combining Balance Sheet Non-Major Governmental Funds June 30, 2021

	Special Revenue Funds		Capital Project Funds	 Debt Service Fund	Total Non-Major Governmental Funds		
Assets: Cash and cash equivalents	\$	800,103	\$ 236,316	\$ -	\$	1,036,419	
Taxes receivable (net)		142,627	-	-		142,627	
Accounts receivable (net)		25,208	-	-		25,208	
Restricted cash		-	274,401	-		274,401	
Total assets	\$	967,938	\$ 510,717	\$ -	\$	1,478,655	
Liabilities and Fund Balances: Liabilities:							
Accounts payable and accrued	\$	65,007	\$ 1,113	\$ -	\$	66,120	
Due to other funds		12,739	24,738	165,946		203,423	
Unspent CARES proceeds		12,829	 -	 -		12,829	
Total liabilities		90,575	 25,851	 165,946		282,372	
Deferred Inflows of Resources:							
Tax receivable		142,627	 -	 		142,627	
Fund balances:							
Restricted:						•• • • • •	
Stabilization by State statute		23,986	-	-		23,986	
Restricted, other		378,745	-	-		378,745	
Committed:			500.041			500.041	
Committed, other		-	509,941	-		509,941	
Debt service		-	-	-		-	
Assigned:		200 766				200 766	
Assigned, other		388,766	-	-		388,766	
Unassigned Total fund balances		(56,761)	 (25,075)	 (165,946)		(247,782)	
Total fund balances		734,736	 484,866	 (165,946)		1,053,656	
Total liabilities, deferred inflows of							
resources, and fund balances	\$	967,938	\$ 510,717	\$ -	\$	1,478,655	

Northampton, North Carolina Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Non-Major Governmental Funds For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds		 Capital Project Funds	Debt Service Fund	Total Non-Major Governmental Funds		
Revenues:							
Ad valorem taxes	\$	867,300	\$ -	\$ -	\$	867,300	
Restricted intergovernmental		957,631	425,289	-		1,382,920	
Sales and services		512,840	-	-		512,840	
Investment earnings		221	49	-		270	
Miscellaneous		23,050	 -	 -		23,050	
Total revenues		2,361,042	 425,338	 -		2,786,380	
Expenditures:							
Current:							
Public safety		1,355,718	-	-		1,355,718	
Economic and physical development		-	-	-		-	
Human services		952,475	-	-		952,475	
Education		-	193,782	-		193,782	
Debt Service:							
Principal		-	-	829,040		829,040	
Interest		-	 	 436,486		436,486	
Total expenditures		2,308,193	 193,782	 1,265,526		3,767,501	
Revenues over (under) expenditures		52,849	 231,556	 (1,265,526)		(981,121)	
Other financing sources (uses):							
Transfers in (out)		-	 -	 1,186,381		1,186,381	
Total other financing sources (uses)		-	 -	1,186,381		1,186,381	
Net change in fund balance		52,849	231,556	(79,145)		205,260	
Fund balances, beginning		651,949	253,310	(86,801)		818,458	
Prior period restatement		29,938	 -	 _		29,938	
Fund balances, beginning - restated		681,887	 253,310	 (86,801)		848,396	
Fund balances, ending	\$	734,736	\$ 484,866	\$ (165,946)	\$	1,053,656	

Northampton County, North Carolina Combining Balance Sheet Non-Major Special Revenue Fund June 30, 2021

							Special Re	venue	Funds						
		d-Atlantic		nergency	Fire	So	olar Farm	(COVID	-	resentative	-	Rescue		
		stribution		elephone	District	Trust Relief			Payee	Squad					
	Pa	ark Fund	Sy	stem Fund	 Fund		Fund		Fund		Fund		Fund		Total
Assets:															
Current Assets:															
Cash and cash equivialents	\$	186,925	\$	362,147	\$ -	\$	201,841	\$	15,390	\$	33,800	\$	-	\$	800,103
Accounts receivable		-		17,056	6,930		-		-		-		1,222		25,208
Taxes Receivable		-		-	 142,627		-		-		-		-		142,627
Total assets	\$	186,925	\$	379,203	\$ 149,557	\$	201,841	\$	15,390	\$	33,800	\$	1,222	\$	967,938
Liabilities and Fund Balances:															
Liabilities:															
Accounts payable	\$	-	\$	17,202	\$ 19,042	\$	-	\$	2,561	\$	-	\$	26,202	\$	65,007
Due to other funds		-		-	9,032		-		-		-		3,707		12,739
Unspent CARES funds		-		-	-		-		12,829		-		-		12,829
Total liabilities		-		17,202	 28,074		-		15,390		-		29,909		90,575
Deferred Inflows of Resources:															
Taxes Receivable		-		-	 142,627		-		-		-		-		142,627
Total deffered inflows of resources		-		-	142,627		-		-		-		-		142,627
Fund Balances:															
Restricted:															
Stabilization by State Statute		-		17,056	6,930		-		-		-		-		23,986
Restricted, other		-		344,945	-		-		-		33,800		-		378,745
Assigned:				·							·				·
Assigned, other		186,925		-	-		201,841		-		-		-		388,766
Unassigned		-		-	(28,074)		-		-		-		(28,687)		(56,761)
Total fund balances		186,925		362,001	(21,144)		201,841		-		33,800		(28,687)		734,736
Total liabilities, deferred inflows of					 										
resources, and fund balances	\$	186,925	\$	379,203	\$ 149,557	\$	201,841	\$	15,390	\$	33,800	\$	1,222	\$	967,938

Northampton County, North Carolina Non-Major Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Fiscal Year Ended June 30, 2021

				Special Rev	venue Funds			
	Mid-Atlantic Distribution Park Fund	Emergency Telephone System Fund	Fire District Fund	Solar Farm Trust Fund	COVID Relief Fund	Representative Payee Fund	Rescue Squad Fund	Total
Revenues:								
Ad valorem taxes	\$ -	\$ -	\$ 867,300	\$ -	\$ -	\$ -	\$ -	\$ 867,300
Restricted intergovernmental	-	-	-	-	921,128	36,503	-	957,631
Sales and service	-	204,665	-	-	-	-	308,175	512,840
Investment earnings	-	86	-	135	-	-	-	221
Miscellaneous	23,050							23,050
Total revenues	23,050	204,751	867,300	135	921,128	36,503	308,175	2,361,042
Expenditures:								
Public safety	-	151,125	866,437	-	-	-	338,156	1,355,718
Human services	-	-	-	-	921,128	31,347	-	952,475
Economic and physical development	-	-	-	-	-	-	-	-
Total expenditures	-	151,125	866,437		921,128	31,347	338,156	2,308,193
Other Financing Sources (Uses) Transfers in (out)			<u>-</u>	<u>-</u>			<u> </u>	
Total other financing sources (uses)								
Net change in fund balances	23,050	53,626	863	135	-	5,156	(29,981)	52,849
Fund balances, beginning	163,875	308,375	(22,007)	201,706	-	-	-	651,949
Prior Period Restatement - change in accounting principle		<u>-</u>	<u>-</u>	<u>-</u>		28,644	1,294	29,938
Fund balances, beginning, as restated	163,875	308,375	(22,007)	201,706		28,644	1,294	681,887
Fund balances, ending	\$ 186,925	\$ 362,001	\$ (21,144)	\$ 201,841	\$ -	\$ 33,800	\$ (28,687)	\$ 734,736

Northampton County, North Carolina Mid- Atlantic Distribution Park Schedule of Revenues, Expenditures, and Changes In Fund Balance- Budget and Actual For Year Ended June 30, 2021

		2021	
	Budget	Actual	Variance Positive (Negative)
Revenues			
Investment earnings	\$ -	\$ -	\$ -
Miscellaneous	285,664	23,050	(262,614)
Total revenues	285,664	23,050	(262,614)
Expenditures			
Economic and physical development	1,457,664	-	1,457,664
Total expenditures	1,457,664	-	1,457,664
Revenues over (under) Expenditures	(1,172,000)	23,050	1,195,050
Other Financing Sources (Uses)			
Long-term debt issued	1,200,000	-	(1,200,000)
Transfers in (out)	(55,000)	-	55,000
Transfers-intrafund	27,000		(27,000)
Total other financing sources (uses)	1,172,000	-	(1,172,000)
Net Change in Fund Balances	<u> </u>	23,050	\$ 23,050
FUND BALANCE			
Fund Balance- July 1		163,875	
Fund Balance- June 30		\$ 186,925	

Northampton County, North Carolina **Emergency Telephone System** Schedule of Revenues, Expenditures, and Changes In Fund Balance- Budget and Actual For the Year Ended June 30, 2021

		Budget		Actual	Р	ariance ositive egative)
Revenues	\$	202 057	¢	204 665	\$	709
Telephone surcharge Investment earnings	\$	203,957	\$	204,665 86	\$	708 86
Total revenues		203,957		204,751		794
				,		
Expenditures						
Current:						
Public Safety						
Construction/ capital outlay		13,519		1,317		12,202
Other expenditures		190,438		149,808		40,630
Total expenditures		203,957		151,125		52,832
Revenues over (under) Expenditures				53,626		53,626
Net Change in Fund Balances	\$			53,626	\$	53,626
FUND BALANCE						
Beginning of year-July 1				308,375		
End of year- June 30			\$	362,001		
PSAP RECONCILIATION FOR YEAR ENDED JUNE 30, 2021						
Amounts reported on the Emergency Telephone System Fund be actual are different from the PSAP Revenue- Expenditure Report	-					
Ending fund balance, reported on Budget -to- Actual			\$	362,001		
Cumulative prior period revenues and expenditures not rep- schedule (difference in beginning fund balance-budget to actual				64,159		
A portion of 911 revenues on budget to actual, not recorded on	PSAP	report		(84)		
A portion of 911 expenditures on budget to actual, not reported	AP report		10,038			
Ending balance, PSAP Revenue- Expenditure Report			\$	436,115		

				2021			
						/ariance	
		D 1 4		A (1	Positive		
Demense		Budget		Actual	(Negative)		
Revenues Roanoke Wildwood Fire District Tax	¢	192 000	¢	105.960	\$	12.960	
	\$	182,000 92,000	\$	195,860	Э	13,860	
Garysburg Fire District tax Gaston Fire District tax		,		164,530		72,530	
Jackson Fire District tax		225,000		237,036		12,036	
		35,000		41,375		6,375	
Lasker Fire District tax		24,500		26,168		1,668	
Seaboard Fire District Tax		71,268		82,917		11,649	
Rich Square Fire District tax		50,000		60,464		10,464	
Woodland Fire District tax		47,500		58,950		11,450	
Total revenues		727,268		867,300		140,032	
Expenditures							
Current:							
Public Safety:							
Roanoke Wildwood levy		182,000		194,867		(12,867)	
Garysburg levy		92,000		164,446		(72,446)	
Gaston levy		225,000		236,999		(11,999)	
Jackson levy		35,000		41,584		(6,584)	
Lasker levy		24,500		26,123		(1,623)	
Seaboard Fire District levy		71,268		82,983		(11,715)	
Rich Square levy		50,000		76,592		(26,592)	
Woodland levy		47,500		42,843		4,657	
Total expenditures		727,268		866,437		(139,169)	
Net Change in Fund Balances	\$			863	\$	863	
FUND BALANCE							
Beginning of year-July 1				(22,007)			
End of year- June 30			\$	(21,144)			

Northampton County, North Carolina Solar Farm Trust Fund Schedule of Revenues, Expenditures, and Changes In Fund Balance- Budget and Actual For the Year Ended June 30, 2021

			20)21		
	Budg	;et	Ac	tual	Variance Positive (Negative)	
Revenues						
Zoning - Solar Farm	\$	-	\$	-	\$	-
Investment earnings		-		135		135
Total revenues		-		135		135
Revenues over (under) Expenditures		-		135		135
Net Change in Fund Balances	\$	-		135	\$	135
FUND BALANCE						

Beginning of year-July 1	 201,706
End of year- June 30	\$ 201,841

	2021									
	Budget			Actual	I	Variance Positive Vegative)				
Revenues										
Federal Grants	\$	933,958	\$	921,128	\$	(12,830)				
Total revenues		933,958		921,128		(12,830)				
Expenditures Current: Human Services: Other expenditures Total expenditures		933,958 933,958		921,128 921,128		12,830 12,830				
Net Change in Fund Balances	\$	-		-	\$	-				
FUND BALANCE Beginning of year-July 1										
End of year- June 30			\$							

Northampton County, North Carolina Representative Payee Fund Schedule of Revenues, Expenditures, and Changes In Fund Balance- Budget and Actual For the Year Ended June 30, 2021

				2021		
	Bud		Actual	I	Variance Positive legative)	
Revenues						
Restricted intergovernmental	\$	-	\$	36,503	\$	36,503
Total revenues		_		36,503		36,503
Expenditures Human services						
Payments made for the benefit of beneficiaries		-		31,347		(31,347)
Total expenditures		-		31,347		(31,347)
Revenues over (under) Expenditures		-		5,156		5,156
Net Change in Fund Balances	\$			5,156	\$	5,156
FUND BALANCE						
Beginning of year - July 1				-		
Prior period restatement - change in accounting principle				28,644		
Beginning of year - restated as of July 1				28,644		
			¢			
End of year - June 30			•	33,800		

	2021							
	Budget			Actual	Р	ariance Positive Tegative)		
Revenues Sales and Services	\$	270,500	\$	208 175	\$	27 675		
Total revenues	\$	270,500	ۍ 	308,175 308,175	<u>ه</u>	37,675 37,675		
Expenditures								
Emergency Medical Services		270,500		338,156		(67,656)		
Total expenditures		270,500		338,156		(67,656)		
Revenues over (under) Expenditures				(29,981)		(29,981)		
Net Change in Fund Balances	\$			(29,981)	\$	(29,981)		
FUND BALANCE								
Beginning of year - July 1				-				
Prior period restatement - change in								
accounting principle				1,294				
Beginning of year - restated as of July 1				1,294				
End of year - June 30			\$	(28,687)				

CAPITAL PROJECT FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Northampton County, North Carolina Combining Balance Sheet Non-Major Capital Project Funds June 30, 2021

Assets: Current Assets:	Infr	Enviva astructure Project	Capital Reserve Fund	Ca Re	oulance apital eserve Yund	EDC Capital Reserve Fund	Public Schools Building Fund] F	EDC REEP Project Fund	P N	evern leanut atural Project	Adr	urthouse/ nin/ DSS novations]	Γotal
Cash and cash equivalents	\$	11,250	\$ 169,815	\$	969	\$ 50,460	\$ -	\$	3,822	\$	-	\$	-		36,316
Restricted Cash		-	-		-	 -	274,401	·	-		-		-		274,401
Total assets	\$	11,250	\$ 169,815	\$	969	\$ 50,460	\$ 274,401	:	3,822	\$	-	\$	-	\$ 5	510,717
Liabilities and Fund Balances: Liabilities: Accounts payable Due to other funds Total liabilities	\$	776	\$ - - -	\$	- - -	\$ - - -	\$ - - -	\$	- - -	\$	337 23,618 23,955	\$	1,120 1,120		1,113 24,738 25,851
Fund balances: Restricted: Stabilization by State Statute Committed, other Unassigned Total fund balances		10,474	169,815		969 	 50,460 - 50,460	274,401		3,822		- (23,955) (23,955)		(1,120) (1,120)	(509,941 (25,075) 84,866
Total liabilities, deferred inflows of resources, and fund balances	\$	11,250	\$ 169,815	\$	969	\$ 50,460	\$ 274,401	\$	3,822	\$	_	\$	-	\$ 5	510,717

Northampton County, North Carolina Non-Major Capital Project Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Fiscal Year Ended June 30, 2021

	Infr	Enviva astructure Project	Res	pital serve 1nd	Ca Res	ulance pital serve und	(F	EDC Capital Reserve Fund	Public Schools Building Fund] P	EDC REEP Project Fund	Sev Pea Natu Gas P	nut ural	Adr	urthouse/ nin/ DSS ovations	Total
Revenues:																
Restricted intergovernmental	\$	-	\$	-	\$	-	\$	-	\$ 425,289	\$	-	\$	-	\$	-	\$ 425,289
Investment earnings		-		38		-		11			-		-		-	49
Total revenues		-		38		-		11	425,289		-		-		-	425,338
Expenditures: Current: Economic and physical development Human services Public safety Education Total expenditures		- - - -		- - - -		- - - -		- - - -	<u> </u>		- - - -		- - - -		- - - -	<u> </u>
Other Financing Sources (Uses) Transfers in Long term debt issued		-		-		-		-			-		-		-	
Total other financing sources		-		-		-		-			-		-		-	
Net change in fund balances		-		38		-		11	231,507		-		-		-	231,556
Fund balances, beginning		10,474	16	9,777		969		50,449	42,894		3,822	(23	3,955)		(1,120)	253,310
Fund balances, ending	\$	10,474	\$ 16	9,815	\$	969	\$	50,460	\$ 274,401	\$	3,822	\$ (23	3,955)	\$	(1,120)	\$ 484,866

Northampton County, North Carolina Major Capital Project Fund Enviva Infrastructure Project Schedule of Revenues and Expenditures- Budget and Actual From Inception and For The Year Ended June 30, 2021

	Project Authorization	Prior Years	Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmenal revenues:					
CDBG	\$ 726,000	\$ 1,273,087	\$ -	\$ 1,273,087	\$ 547,087
NC Rural Center	620,000	495,316	-	495,316	(124,684)
USDA	2,002,088	1,027,926	-	1,027,926	(974,162)
Highway Planning and Construction	-	220,690	-	220,690	220,690
Miscellaneous	31,000	18,910		18,910	(12,090)
Total revenues	3,379,088	3,035,929		3,035,929	(343,159)
Expenditures: Ecocomic and physical development: EDA expenditures CDBG expenditures NC Rural center expenditures Access road expenditures General expenditures Total expenditures	2,002,088 531,000 220,000 400,000 226,000 3,379,088	1,997,503 87,848 20,500 695,859 223,745 3,025,455	- - - - - -	1,997,503 87,848 20,500 695,859 223,745 3,025,455	4,585 443,152 199,500 (295,859) 2,255 353,633
Net change in fund balance	\$	\$ 10,474		\$ 10,474	\$ 10,474
FUND BALANCE					
Beginning of year-July 1			10,474		
End of year- June 30			\$ 10,474		

Northampton County, North Carolina Non-Major Capital Project Fund Capital Reserve Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For The Year Ended June 30, 2021

	2021							
	Budget			Actual	Variance Positive (Negative)			
Revenues: Investment Earnings Total revenues	\$	-	\$	<u>38</u> <u>38</u>	\$	<u>38</u> <u>38</u>		
Net change in fund balance	\$			38	\$	38		
FUND BALANCE								
Beginning of year-July 1 End of year- June 30			\$	169,777 169,815				

Northampton County, North Carolina Non-Major Capital Project Fund Ambulance Capital Reserve Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For The Year Ended June 30, 2021

	2021						
D	Budget	Actual	Variance Positive (Negative)				
Revenues: Investment Earnings Total revenues	\$		<u>\$</u>				
Net change in fund balance	\$ -		\$ -				
FUND BALANCE							
Beginning of year-July 1 End of year- June 30		969 \$ 969					

Northampton County, North Carolina Non-Major Capital Project Fund EDC Capital Reserve Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended June 30, 2021

	Budget	А	ctual	Variance Positive Negative)
Revenues:				
Investment Earnings	\$ 5,44	8 \$	11	\$ (5,437)
Miscellaneous	210,000)	-	(210,000)
Total revenues	215,44	8	11	(215,437)
Expenditures:				
Building Purchase	75,000)	-	75,000
Architectural & Engineering	12,50)	-	12,500
EDC Loan	200,200)	-	200,200
Total expenditures	287,70		-	 287,700
Other financing resources (uses)				
Transfers in (out)	(213,013	3)	-	213,018
Appropriated fund balance	285,27		-	(285,270)
Total other financing sources (uses)	72,252		-	 (72,252)
Net change in fund balance	\$	-	11	\$ 11
FUND BALANCE				
Beginning of year-July 1			50,449	
End of year- June 30		\$	50,460	

Northampton County, North Carolina Non-Major Capital Project Fund Public School Building Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual From Inception and For The Year Ended June 30, 2021

		Actual									
		Actual	Actual	Actual	Variance						
	Project	Prior	Current	Total	Positive						
	Authorization	Years	Year	to Date	(Negative)						
Revenues:											
Restricted intergovernmental											
State ADM funds	\$ 1,623,254	\$ -	\$ -	\$ -	\$(1,623,254)						
State lottery funds	767,110	142,000	425,289	567,289	(199,821)						
Total revenue	2,390,364	142,000	425,289	567,289	(1,823,075)						
Expenditures: Current Education:											
		142 000		142 000	(142,000)						
Chiller Project	-	142,000	-	142,000	(142,000)						
Building Repairs	357,031	- 142,000	193,782	193,782	163,249						
Total expenditures	357,031	142,000	193,782	335,782	21,249						
Revenues over (under) expenditures	2,033,333		231,507	231,507	(1,801,826)						
Other Financing Sources (Uses):											
Fund Balance Appropriated	84,675				(84,675)						
Total other financing sources	84,675	-			(84,675)						
Net change in fund balance	\$ 2,118,008	\$ -	231,507	\$ 231,507	\$(1,886,501)						
FUND BALANCE											
Beginning of year- July 1			42,894								
End of year- June 30			\$ 274,401								
•											

Northampton County, North Carolina Non-Major Capital Project Fund EDC Reep Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual From Inception and For The Year Ended June 30, 2021

		Actual								
			Actual	Actual		Actual		V	ariance	
	Project		Prior	Current		Total]	Positive	
	Authorization		Years		Year	to Date		ß	Vegative)	
Revenues:									<u> </u>	
Restricted intergovernmental										
Investment earnings	\$ -	\$	42	\$	-	\$	42	\$	42	
Miscellaneous	285,580	•	65,080	•	-		65,080	•	(220,500)	
Total revenue	285,580		65,122		-		65,122		(220,458)	
Expenditures:										
Current:										
Economic and physical development:										
Infrastructure	285,580		61,300		-		61,300		224,280	
Total expenditures	285,580		61,300		-		61,300		224,280	
Net change in fund balance	\$ -	\$	3,822		_	\$	3,822	\$	3,822	
	Ψ		0,022				0,022		0,022	
FUND BALANCE										
Beginning of year-July 1					3,822					
End of year- June 30				\$	3,822					

Northampton County, North Carolina Non-Major Capital Project Fund Severn Peanut Natural Gas Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual From Inception and For The Year Ended June 30, 2021

			Actual							
				Actual	A	Actual		Actual	/	ariance
	Pro	ject		Prior	C	urrent	Total			Positive
		Authorization		Years		Year	to Date		()	Negative)
Revenues:										
Restricted intergovernmental										
CDBG	\$	-	\$	629,381	\$	-	\$	629,381	\$	629,381
Industrial Development Grant		-		500,000		-		500,000		500,000
NC Rural Center Grant		-		420,000		-		420,000		420,000
Piedmont Natural Gas Grant		-		191,036		-		191,036		191,036
Total revenue		-		1,740,417		-		1,740,417		1,740,417
Expenditures: Economic and physical development: Piedmont natural gas expenditures CDBG expenditures Industrial development expenditures Total expenditures		- - -		767,560 354,283 642,529 1,764,372		- - - -		767,560 354,283 642,529 1,764,372	((767,560) (354,283) (642,529) 1,764,372)
Net change in fund balance	\$	-	\$	(23,955)		-	\$	(23,955)	\$	(23,955)
FUND BALANCE										
Beginning of year-July 1						(23,955)				
End of year- June 30					\$	(23,955)				

Northampton County, North Carolina Non-Major Capital Project Fund Courthouse/ Admin/ DSS Renovations Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual From Inception and For The Year Ended June 30, 2021

		Actual									
			Actual	ual Actual		Actual		Va	ariance		
	Project		Prior	C	Current		Total		ositive		
	Authorization	-	Years		Year	1	to Date	(N	egative)		
Expenditures:											
Architectural & Engineering	\$ -	\$	1,120	\$	-	\$	1,120	\$	(1, 120)		
Total expenditures			1,120		-		1,120		(1, 120)		
Net change in fund balance	s -	\$	(1,120)		_	\$	(1,120)	\$	(1,120)		
Tet change in fund balance	Ψ	Ψ	(1,120)			Ψ	(1,120)	Ψ	(1,120)		
FUND BALANCE											
Beginning of year-July 1					(1,120)						
End of year- June 30				\$	(1,120)						

Northampton County, North Carolina Non-Major Debt Service Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended June 30, 2021

		2021	
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Investment Earnings	<u> </u>	\$ -	\$ -
Total revenues	<u> </u>		
Expenditures			
Debt Service:			
Principal retirement	829,040	829,040	-
Interest	357,341	436,486	(79,145)
Total expenditures	1,186,381	1,265,526	(79,145)
Revenues over (under) expenditures	(1,186,381)	(1,265,526)	(79,145)
Other financing resources (uses)			
Transfers in (out)			
Special Revenue Fund	200,000	200,000	-
General Fund	986,381	986,381	-
Total other financing sources (uses)	1,186,381	1,186,381	
Net change in fund balance	\$ -	(79,145)	\$ (79,145)
FUND BALANCE			
Beginning of year-July 1		(86,801)	
End of year- June 30		\$ (165,946)	
		φ (105,540)	

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

- Water & Sewer Fund
- West Fraser Wastewater Grant
- Water Asset Invetory and Assessment Grant
- Garysburg Water and Sewer District
- Solid Waste Fund

Northampton County, North Carolina Enterprise Fund Water and Sewer Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP) For the Year Ended June 30, 2021

		2021	
			Variance Positive
	Budget	Actual	(Negative)
Revenues:			(1(0guil(0)
Operating Revenues:			
Water and sewer sales	\$ 2,788,746	\$ 2,475,400	\$ (313,346)
Water and sewer taps	17,500	32,750	15,250
Other operating revenues	8,850	16,224	7,374
Total operating revenues	2,815,096	2,524,374	(290,722)
Non- Operating Revenues			
Interest earned on investments	1,500	223	(1,277)
Total revenue	2,816,596	2,524,597	(291,999)
Expenditures:			
Salaries and employee benefits	444,823	451,203	(6,380)
Purchased Water	292,400	367,205	(74,805)
Sewage treatment	323,237	175,841	147,396
Other operating expenses	572,639	482,839	89,800
Capital Outlay	127,489	94,962	32,527
Debt Service:			
Principal	-	604,027	(604,027)
Interest and fees	1,061,922	392,512	669,410
Total expenditures	2,822,510	2,568,589	253,921
Revenues over (under) expenditures	(5,914)	(43,992)	(38,078)
Other financing resources (uses):			
Fund balance appropriated	5,914	-	(5,914)
Total other financing sourses (uses)	5,914		(5,914)
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ (43,992)	\$ (43,992)

Northampton County, North Carolina Enterprise Fund Water and Sewer Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP) For the Year Ended June 30, 2021

	2021Varian									
	Budget	BudgetActual								
Reconciliation from Budetary Basis (Modified Accrual) to Full Accrual:										
Revenues and other financing sources over										
(under) expenditures and other financing uses		\$	(43,992)							
Debt principal			604,027							
Depreciation			(656,917)							
Decrease in deferred outflows of resources			(156,532)							
Increase in deferred inflows of resources			119,748							
Decrease in accrued interest payable			3,632							
Decrease in compensated absences			3,559							
Decrease in net pension liability			22,827							
Decrease in total OPEB liability			39,758							
Restricted Intergovernmental (Ex E-1a, E-1b)			190,636							
Non-capitalized project expenses (Ex E-1b)			(31,050)							
Total expenditures		\$	95,696							

Northampton County, North Carolina Water And Sewer Capital Project West Fraser Wastewater Grant Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual From Incepetion And For The Year Ended June 30, 2021

			Actual									
	Project Authorization		Prior Years		Current Year		Total to Date		F	fariance Positive legative)		
Revenues:												
Restricted intergovernmental	•	410 0 41	•	404 500	<i>•</i>	10 (0)	_		¢	0 (100		
Grant	\$	419,241	\$	404,798	\$	40,636	\$	445,434	\$	26,193		
Total revenues		419,241		404,798		40,636		445,434		26,193		
Expenditures:												
Administration		21,225		63,535		11,758		75,293		(54,068)		
Contracted Services		-		32,742		-		32,742		(32,742)		
Construction		398,016		358,013		40,003		398,016		-		
Total expenditures		419,241		454,290		51,761		506,051		(86,810)		
Revenues over (under) expenditures				(49,492)		(11,125)		(60,617)		(60,617)		
Revenues and other financing sources over (under) expenditures and other financing uses	\$		\$	(49,492)	\$	(11,125)	\$	(60,617)	\$	(60,617)		

Northampton County, North Carolina Water And Sewer Capital Project Water Asset Inventory and Assessment Grant Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual From Incepetion And For The Year Ended June 30, 2021

			Actual								
	Project Authorization		Prior Years		Current Year		Total to Date		Р	ariance ositive egative)	
Revenues:											
Restricted intergovernmental											
Grant	\$	150,000	\$	-	\$	150,000	\$	150,000	\$	-	
Total revenues		150,000		-		150,000		150,000		-	
Expenditures: Contracted Services		150,000		126,450		31,050		157,500		(7,500)	
Total expenditures		150,000		126,450		31,050		157,500		(7,500)	
Revenues over (under) expenditures		-		(126,450)		118,950		(7,500)		(7,500)	
Revenues and other financing sources over (under) expenditures and other financing uses	\$	-	\$	(126,450)	\$	118,950	\$	(7,500)	\$	(7,500)	

Northampton County, North Carolina Water And Sewer Capital Project Phase VI Water Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual From Incepetion And For The Year Ended June 30, 2021

			Actual										
	Project Authorization					Current Total Year to Date			F	ariance Positive Jegative)			
Expenditures:													
Engineering	\$		\$	46,800	\$	2,200	\$	49,000	\$	(49,000)			
Total expenditures		-		46,800		2,200		49,000		(49,000)			
Revenues over (under) expenditures				(46,800)		(2,200)		(49,000)		(49,000)			
Revenues and other financing sources over (under) expenditures and other financing uses	\$	-	\$	(46,800)	\$	(2,200)	\$	(49,000)	\$	(49,000)			

Northampton County, North Carolina Enterprise Fund Garysburg Water and Sewer District Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP) For the Year Ended June 30, 2021

			2021	
				Variance
	Bu	dget	Actual	Positive Negative)
Revenues:		aget	 Tiotuur	 (eguive)
Operating Revenues:				
Water and sewer sales	\$	353,000	\$ 529,611	\$ 176,611
Water and sewer taps		2,500	-	(2,500)
Other operating revenues		1,350	 -	 (1,350)
Total operating revenues		356,850	529,611	172,761
Total revenue		356,850	 529,611	 172,761
Expenditures:				
Salaries and employee benefits		48,512	60,282	(11,770)
Purchased Water		102,600	104,011	(1,411)
Sewage treatment		151,763	593,445	(441,682)
Other operating expenses		25,325	3,310	22,015
Debt Service:				,
Principal		-	11,500	(11,500)
Interest and fees		-	17,055	(17,055)
Total expenditures		328,200	 789,603	(461,403)
Revenues over (under) expenditures		28,650	 (259,992)	 (288,642)
Revenues and other financing sources over				
(under) expenditures and other financing uses	\$	28,650	\$ (259,992)	\$ (288,642)
Reconciliation from Budetary Basis (Modified Accrual) to Full Accrual:				
Revenues and other financing sources over				
(under) expenditures and other financing uses			\$ (259,992)	
Debt principal			11,500	
Depreciation			(15,987)	
Decrease in deferred outflows of resources			(28,062)	
Increase in deferred inflows of resources			21,205	
Increase in accrued interest payable			(48)	
Increase in compensated absences			2,378	
Increase in net pension liability			5,707	
Increase in OPEB liability			 6,967	
Total expenditures			\$ (256,332)	

Northampton County, North Carolina Enterprise Fund Solid Waste Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Year Ended June 30, 2021

		2021		
				Variance
	Budget	Actual		Positive Negative)
Revenues:	 Duager	 Actual	(1	(legative)
Operating Revenues:				
Solid waste fees	\$ 2,257,222	\$ 2,324,497	\$	(67,275)
White goods and tire disposal tax	28,000	32,182		(4,182)
Solid waste disposal tax	11,000	13,668		(2,668)
Other operating revenues	 55,700	 120,387		(64,687)
Total operating revenues	 2,351,922	 2,490,734		(138,812)
Non- Operating Revenues				
Interest earned on investments	1,000	48		952
Total non-operating revenues	1,000	48		952
Total revenue	 2,352,922	 2,490,782		(137,860)
Expenditures:				
Salaries and employee benefits	98,956	99,405		(449)
Solid waste pickup	2,095,404	2,283,310		(187,906)
Other operating expenses	120,747	70,282		50,465
Total expenditures	 2,315,107	 2,452,997		(137,890)
Revenues over (under) expenditures	 37,815	 37,785		30
Revenues and other financing sources over				
(under) expenditures and other financing uses	\$ 37,815	\$ 37,785	\$	30
Reconciliation from Budgetary Basis				
(Modified Accrual) to Full Accrual:				
Revenues and other financing sources over				
(under) expenditures and other financing uses		\$ 37,785		
Decrease in deferred outflows of resources		(37,548)		
Decrease in deferred inflows of resources		28,067		
Increase in compensated absences		1,131		
Increase in net pension liability		9,511		
Increase in OPEB liability		 9,135		
Change in net position		\$ 48,081		

CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the county on behalf of individuals, private organizations, other governments, and/or other funds.

- **Inmate Trust Fund:** This fund accounts for moneys of inmates that are held by the County for their personal expenses.
- **Motor Vehicle Tax Fund:** This fund is used to account for registered motor vehicle property taxes that are billed and collected by the County for various municipalities within the County.

Northampton County, North Carolina Custodial Funds Combining Statement of Fiduciary Net Position June 30, 2021

	Inr	nate Trust Fund	Mot	tor Vehicle Tax Fund	0	Total Custodial Funds
Assets:						
Cash and cash equivalents	\$	138,717		77,155	\$	215,872
Tax receivable, net of allowance		-		351,677		351,677
Total assets		138,717		428,832		567,549
Liabilities: Accounts payable and accrued liabilities Total liabilities		-		86,239 86,239		86,239 86,239
Net Position:						
Restricted for:						
Individuals, organizations, and other		138,717		342,593		481,310
Net Position, ending	\$	138,717	\$	342,593	\$	481,310

Northampton County, North Carolina Custodial Funds Combining Statement of Changes in Fiduciary Net Position For the Year Ended June 30, 2021

	Inmate Trust Fund	Municipal Tax Fund	Total Custodial Funds
Additions:			
Ad Valorem taxes for other governments	\$ -	\$ 1,036,884	\$ 1,036,884
Collections for Inmates	53,754		53,754
Total additions	53,754	1,036,884	1,090,638
Deductions:			
Tax distributions to other governments	-	1,049,521	1,049,521
Payment on behalf of inmates	41,700		41,700
Total deductions	41,700	1,049,521	1,091,221
Net Increase (decrease) in fiduciary net position	12,054	(12,637)	(583)
Net Position, beginning as previously reported	-	-	-
Prior period restatement - change in accounting principle	126,663	355,230	481,893
Net position, beginning, as restated	126,663	355,230	481,893
Net Position, ending	\$ 138,717	\$ 342,593	\$ 481,310

OTHER SCHEDULES

These scheuldes contains additonal information required on property taxes

- Schedule of Ad Valorem Taxes Receivables
- Analysis of Current Tax Levy- County- Wide Levy
- Ten Largest Taxpayers

Northampton County, North Carolina General Fund Schedule of Ad Valorem Taxes Receivable June 30, 2021

Fiscal Year	Uncollected Balance June 30, 2020		Additions	Collections And Credits		Jncollected Balance une 30, 2021
2020-2021	\$	- \$	20,409,247	\$ 19,640,660	\$	768,587
2019-2020	841,331		-	372,698		468,633
2018-2019	564,269)	-	184,422		379,847
2017-2018	463,724	ŀ	-	131,008		332,716
2016-2017	409,799	1	-	109,215		300,584
2015-2016	302,095	j	-	84,762		217,333
2014-2015	272,835	j	-	65,612		207,223
2013-2014	227,438	, ,	-	47,721		179,717
2012-2013	173,354	ŀ	-	23,769		149,585
2011-2012	133,591		-	18,150		115,441
2010-2011	94,600	1	-	94,600		-
Totals	\$ 3,483,036	5 \$	20,409,247	\$ 20,772,617		3,119,666
	Less Allowance for Taxes Receivable		Accounts			(1,526,291)
	Taxes Receivably	e (Net)			\$	1,593,375
	Reconcilement with a	revenues:	nd		<u>\$</u> \$	1,593,375 21,519,033
	Reconcilement with 1	revenues:	nd			
	Reconcilement with a Ad valorem taxes - G	revenues:	nd			
	Reconcilement with r Ad valorem taxes - G Reconciling items	revenues:	nd			21,519,033
	<u>Reconcilement with r</u> Ad valorem taxes - G Reconciling items Interest Collected	revenues:	nd			21,519,033 (452,199)
	Reconcilement with r Ad valorem taxes - G Reconciling items Interest Collected Taxes written off	revenues: General Fu	nd			21,519,033 (452,199) 94,600

Northampton County, North Carolina Analysis of Current Tax Levy County - Wide Levy For the Year Ended June 30, 2021

					Total	Lev	y
	Cou	ınty - Wi	de		Property excluding Registered	I	Registered
	Property Valuation	Rate		Total Levy	 Motor Vehicles		Motor Vehicles
Original levy:							
Property taxed at current year's rate Penalties	\$ 2,241,910,549 \$ 2,008,242	0.910 0.910	\$	20,401,386 18,275	\$ 18,813,760 18,275	\$	1,587,626
Total	2,243,918,791			20,419,661	18,832,035		1,587,626
Discoveries	70,769	0.910		644	 644		
Releases/Abatements	(1,215,165)	0.910		(11,058)	 (11,058)		-
Total Property Valuation	\$ 2,242,774,396						
Net levy				20,409,247	18,821,621		1,587,626
Uncollected taxes at June 30, 2021				768,587	 768,587		-
Current year's taxes collected			\$	19,640,660	\$ 18,053,034	\$	1,587,626
Current levy collection percentage				96.23%	 95.92%		100.00%

Northampton County, North Carolina Analysis of Current Tax Levy - Secondary Market Disclosures County - wide Levy For the Year Ended June 30, 2021

Secondary Market Disclosures:

Assessed Valuation: Assessment ratio	<u>100.00%</u>
Real property Personal property Public service companies	\$ 1,824,716,818 174,464,397 243,593,181
Total assessed valuation	\$ 2,242,774,396
Tax rate per \$100	\$ 0.91
Levy (includes discoveries, releases and abatements)	\$ 20,409,247

Northampton County, North Carolina Ten Largest Taxpayers For the Year Ended June 30, 2021

Taxpayer	Type of Business	2020 Assessed Valuation	Percentage of Total Assessed Valuation
Dominion NC Power	Utility	\$ 176,780,690	7.88%
Enviva Pellets Northampton LLC	Pellet Manufacturing	89,295,943	3.98%
Lowes Home Center	Warehousing/distribution	48,912,069	2.18%
Atlantic Pipeline	Utility	40,938,191	1.83%
West Fraser Inc	Pulp, paper and wood products	38,561,260	1.72%
Severn Peanut	Agriculture/Nuts	37,851,475	1.69%
Smithfield Carroll	Hog Processing	21,012,016	0.94%
Georgia Pacific	Chemical Manufacturing	18,636,978	0.83%
CSX	Railroad	16,907,841	0.75%
Glover Construction Co Inc	Construction	13,700,490	0.61%
Total		\$ 502,596,953	21.80%

COMPLIANCE SECTION



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Alan W. Thompson, CPA R. Bryon Scott, CPA Gregory S. Adams, CPA

Report On Internal Control Over Financial Reporting And On Compliance and Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*

Independent Auditors' Report

To the Board of County Commissioners Northampton County Jackson, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Northampton County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Northampton County basic financial statements, and have issued our report thereon dated June 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the Northampton County ABC Board as described in our report on Northampton County's financial statements. This report does not include the results of the auditors' testing of internal controls over financial reporting or compliance and other matters that are reported separately by those auditors. The financial statements of the Northampton County ABC Board were not audited in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northampton County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northampton County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs [2021-001, 2021-003, 2021-004, 2021-005] to be material weaknesses.

A significant deficiency is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items [2021-002] to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Northampton County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as items [2021-002, 2021-005].

Northampton County's Response to Findings

Northampton County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Thompson, Rice, Sectt, adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A. Whiteville, NC June 30, 2022



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Report On Compliance With Requirements Applicable To Each Major Federal Program And Internal Control Over Compliance In Accordance With OMB Uniform Guidance and the State Single Audit Implementation Act

Independent Auditors' Report

To the Board of County Commissioners Northampton County, North Carolina Jackson, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Northampton County, North Carolina's, compliance with the types of compliance requirements described in the OMB Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that could have a direct and material effect on each of the Northampton County's major federal programs for the year ended June 30, 2021. Northampton County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and State statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Northampton County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Implementation Act*. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northampton County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Northampton County's compliance.

Opinion on Each Major Federal Program

In our opinion, Northampton County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Northampton County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Northampton County internal control over compliance with the types of requirements that could have direct and material effect on major federal program to determine the auditing procedures that are appropriate in the circumstance for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the OMB Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance possibility that material noncompliance with a type of compliance requirement of a federal program that type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance is a deficiency or combination of deficiencies, in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance requirement of a federal program that is less severe than material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items [2021-006, 2021-007, 2021-008] that we consider to be significant deficiencies.

Northampton County's response to the internal control over compliance findings identified in our audit are described in the accompanying Corrective Action Plan. Northampton County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the OMB Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Thompson, Rice, Seatt, adame & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A. Whiteville, NC June 30, 2022



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Report On Compliance With Requirements Applicable To Each Major State Program And Internal Control Over Compliance In Accordance With OMB Uniform Guidance and the State Single Audit Implementation Act

Independent Auditors' Report

To the Board of County Commissioners Northampton County, North Carolina Jackson, North Carolina

Report on Compliance for Each Major State Program

We have audited Northampton County, North Carolina's, compliance with the types of compliance requirements described in the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that could have a direct and material effect on each of Northampton County's major state programs for the year ended June 30, 2021. Northampton County's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with State statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Northampton County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and applicable sections of *Title 2 US Code of Federal Regulations Part 200,Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as described in the Audit Manual for Governmental Auditors in North Carolina, and the *State Single Audit Implementation Act*. Those standards, Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Northampton County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Northampton County's compliance.

Opinion on Each Major State Program

In our opinion, Northampton County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Northampton County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Northampton County's internal control over compliance with the types of requirements that could have and material effect on a major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance possibility that material noncompliance with a type of compliance requirement of a state program that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance requirement of a state program that a type of compliance requirement of a state program that there is a material weakness in internal control over compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charges with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items [2021-006, 2021-007, 2021-008] that we consider to be significant deficiencies.

Northampton County's response to the internal control over compliance findings identified in our audit are described in the accompanying Corrective Action Plan. Northampton County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Thompson, Rice, Sectt, adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A. Whiteville, NC June 30, 2022

Section I. S	ummary of Auditors' R	esults	
Financial Statements			
Type of auditor's report issued: Unmodified			
Internal control over financial reporting:			
• Material Weakness(es) identified?		<u>X</u> yes	no
• Significant Deficiency(s) identified that are not considered to be material weaknesses		<u>X</u> yes	none reported
Noncompliance material to financial statements noted		yes	<u>X</u> no
Federal Awards			
Internal control over major federal programs:			
Material Weakness(es) identified?		yes	<u>X</u> no
• Significant Deficiency(s) identified that are not considered to be material weaknesses		<u>X</u> yes	none reported
Type of auditor's report issued on compliance for	r major federal prograr	ns: Unmodifie	d
Any audit findings disclosed that are required to reported in accordance with 2 CFR 200.516(a)?	be	<u>X</u> yes	no
Identification of major federal programs:			
<u>CFDA Number</u> 21.019 93.778	<u>Program Name</u> Coronavirus Relief F Medical Assistance I		inistration
Dollar threshold used to distinguish between Type A and Type B Programs		\$750,000	

Auditee qualified as low-risk auditee?

__yes <u>X</u>no

Section I. Summary of Auditors' Re	esults (continued)	
State Awards		
Internal control over major State programs:		
Material Weakness(es) identified?	yes	<u>X</u> no
• Significant Deficiency(s) identified that are not considered to be material weaknesses	<u>X</u> yes	none reported
Type of auditor's report issued on compliance for major State prog	grams: Unmodified	
Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act	<u>X</u> yes	no
Identification of major State programs:		
Program Name Medical Assistance Program		
State Aging Appropriation State Appropriation - Access State Appropriation - Home Delivered Meals State Appropriation - In Home Services		
Public School Building Capital Fund		

Section II. Financial Statement Findings

Finding 2021-001

Reconciliation of Records and Reporting

MATERIAL WEAKNESS

Criteria: Management should have a system in place to reduce the likelihood of errors in financial reporting and ensure the timeliness of financial reporting.

Condition: In reviewing records and testing certain account balances, we noted that some accounts were not adequately adjusted. County ORBIT retirement report, 941 reports were not reconciled to the General Ledger. Bank reconciliation were not performed timely.

Effect: The County's management and other users of the financial statements do not have timely information for decisions-making and monitoring of the county's financial position and adherence to laws, regulations, and other requirements. Errors in financial reporting could occur and not be detected.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2020-002.

Cause: Availability of adequate number of personnel in the finance and administration departments caused delays in reconciling account information and preparing for the annual audit and preparation of the financial statements.

Recommendation: The County should evaluate the allocation of internal resources dedicated to financial reporting to ensure adequate resources are available for timely account reconciliations, year-end close and annual financial reporting purposes. Management should consult with outside accountants or auditors if additional assistance is required in order to prepare for the annual audit, determined appropriated accounting for complex transactions, or prepare the financial statements.

Views of responsible officials and planned corrective actions: The County agrees with this finding.

Finding 2021-002

Budget Violation

SIGNIFICANT DEFICIENCY / NONCOMPLIANCE

Criteria: GASB 84 identifies criteria when fiduciary activities should be reported as a special revenue fund. G.S. 159-8(a) states that all moneys received and expended by a local government or public authority should be included in the budget ordinance.

Condition: County did not establish budgets for the special revenue fund (Representative Payee Fund) created as a result of the implementation of GASB 84.

Section II. Financial Statement Findings (continued)

Effect: Moneys were spent that had not been obligated and appropriated.

Cause: County oversight of the new accounting standard.

Recommendation: The finance office should review the General Statutes and GASB Statement more carefully to ensure funds are properly authorized and are properly accounted for.

Views of responsible officials and planned corrective actions: The County agrees with this finding.

Finding 2021-003 **Budget Violation/Unbalance Budget** MATERIAL WEAKNESS/ NONCOMPLIANCE

Criteria: The County should have adequate monitoring controls to ensure that budgets are adopted for all required funds, amendments are timely approved, and deficit fund balances are cleared up.

Condition: The budget was overspent in several departments in General Fund (Hospitalization - Retirees, Taxes, Sheriff - Execution Account, Eldery and Handicapped, Home and Community Care Block Grant, HIV - Nontraditional, Mental Health, Community Based Alternatives, and Debt Service). The budget was also overspent in the Fire District Fund, Rescue Squad Fund, Debt Service Fund, West Fraser Wastewater Grant Fund, Water Asset Inventory and Assessment Grant Fund, Garysburg Water and Sewer District Fund and Solid Waste Fund. Additionally, the County reflected no budgeted amounts for Phase VI Water Project Fund and the Public School Building Fund does not have a balanced budget.

Effect: Moneys were spent that had not been obligated and appropriated.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2020-003.

Cause: The County did not properly adopt and record budget amendments for the revenues and expenditures for those functions and funds.

Recommendation: The County should evaluate the allocation of internal resources dedicated to financial reporting to ensure adequate resources are available for timely account reconciliations, year-end close and annual financial reporting purposes. Management should consult with outside accountants or auditors if additional assistance is required in order to prepare for the annual audit, to include making all necessary budget amendments and postings to clean up deficit balances and make necessary budget amendments.

Views of responsible officials and planned corrective actions: The County agrees with this finding.

Finding 2021-004

Deficit Fund Balance

MATERIAL WEAKNESS

Criteria: The County should maintain a positive fund balance in each of its funds.

Condition: The County has six funds with a negative fund balance: Fire District Fund, Rescue Squad Fund, Severn Peanut Natural Gas Fund, Courthouse/Admin/DSS Renovations Fund, Debt Service Fund and Solid Waste Fund.

Section II. Financial Statement Findings (continued)

Effect: When the County has a fund with a negative fund balance the General Fund has to advance the money to the fund to pay expenditures.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2020-004.

Cause: The County did not properly review the general ledger to ensure that methods considered necessary to ensure that the funds do not report deficit fund balances. It is understandable that a fund may show a deficit for a year as a result of timing differences, but after a year those deficits should be cleared up.

Recommendation: The County should evaluate the allocation of internal resources dedicated to financial reporting to ensure adequate resources are available for timely account reconciliations, year-end close and annual financial reporting purposes. Management should consult with outside accountants or auditors if additional assistance is required in order to prepare for the annual audit, to include making all necessary budget amendments and postings to clean up deficit balances and make necessary budget amendments.

Views of responsible officials and planned corrective actions: The County agrees with this finding.

Finding 2021-005

Late Submission of Audit

MATERIAL WEAKNESS/NONCOMPLIANCE

Criteria: The County is required to submit an audited set of financial statements to the LGC within 4 months after the end of the fiscal year.

Condition: The County failed to submit the audit report by the due date.

Effect: The Federal and State authorities did not get the information they needed concerning the prior year's audit reports timely.

Cause: The County has had significant turnover and issues reconciling records, and the audit has been submitted late over the past several years.

Recommendation: The County should ensure that all efforts are made to complete the audit timely.

Views of responsible officials and planned corrective actions: The County agrees with this finding.

Section III. Federal Award Findings

US Department of Health and Human Services

Passed through the NC Department of Health and Human Services Program Name: Medicaid Assistance Program (Medicaid; Title XIX) CFDA# 93.778

Finding 2021-006

IV-D Cooperation with Child Support

SIGNIFICANT DEFICIENCY

Eligibility

Criteria: In accordance with the Medicaid Manual MA-3365, all Medicaid cases shoule be evaluated and refered to the Child Support Enforcement Agency (IV-D). The Child Support Enforcement Agency (IV-D) can assist the family in obtaining financial and/or medical support or medical support payments from the child's non-custodial parent. Cooperation requirement with Social Services and Child Support Agencies must be met or good cause for not cooperating must be established when determine Medicaid eligibility.

Condition: There were 9 errors discovered during our procedures that referrals between DSS and Child Support Agencies were not made.

Questioned Costs: There was no known affect to eligibility and there were no known questioned costs.

Context: We examined 60 cases from 5931 Medicaid applicants on the Medicaid Beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.

Effect: For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and a participant could have been approved for benefits for which they were not eligible.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2020-005.

Cause: Human error in reading the ACTS report and/or ineffective case review process.

Recommendation: Files should be reviewed internally to ensure proper information is in place and necessary procedures are taken when determine eligibility. The results found or documentation made in case notes should clearly indicate what actions were performed and the results of those actions.

Views of responsible officials and planned corrective actions: The County agrees with the finding.

Section III. Federal Award Findings (continued)

US Department of Health and Human Services

Passed through the NC Department of Health and Human Services Program Name: Medicaid Assistance Program (Medicaid; Title XIX) CFDA# 93.778

Finding 2021-007

Inaccurate Information Entry

SIGNIFICANT DEFICIENCY

Eligibility

Criteria: In accordance with 42 CFR 435, documentation must be obtained as needed to determine if a recipient meets specific standards, and documentation must be maintained to support eligibility determinations. In accordance with 2 CFR 200, management should have an adequate system of internal controls procedures in place to ensure an applicant is properly determined or redetermined for benefits.

Condition: There were 5 errors discovered during our procedures that inaccurate information was entered when determining eligibility.

Questioned Costs: There was no known affect to eligibility and there were no known questioned costs.

Context: We examined 60 cases from 5931 Medicaid applicants on the Medicaid Beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.

Effect: For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and a participant could have been approved for benefits for which they were not eligible.

Identification of a repeat finding: This is a repeat finding from the immediate previous audit, 2020-006.

Cause: Ineffective record keeping and ineffective case review process, incomplete documentation, and incorrect application of rules for purposes of determining eligibility.

Recommendation: Files should be reviewed internally to ensure proper information is in place and necessary procedures are taken when determine eligibility. The results found or documentation made in case notes should clearly indicate what actions were performed and the results of those actions.

Views of responsible officials and planned corrective actions: The County agrees with the finding.

Section III. Federal Award Findings (continued)

US Department of Health and Human Services

Passed through the NC Department of Health and Human Services Program Name: Medicaid Assistance Program (Medicaid; Title XIX) CFDA# 93.778

Finding 2021-008

Inadequate Request for Information

SIGNIFICANT DEFICIENCY

Eligibility

Criteria: In accordance with 42 CFR 435, documentation must be obtained as needed to determine if a recipient meets specific standards, and documentation must be maintained to support eligibility determinations. Electronic matches are required at applications and redeterminations.

Condition: There were 5 errors discovered during our procedures that inadequate information was requested at applications and/or redeterminations.

Questioned Costs: There was no known affect to eligibility and there were no known questioned costs.

Context: We examined 60 cases from 5931 Medicaid applicants on the Medicaid Beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.

Effect: For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and a participant could have been approved for benefits for which they were not eligible.

Cause: Ineffective record keeping and ineffective case review process, incomplete documentation, and incorrect application of rules for purposes of determining eligibility.

Recommendation: Files should be reviewed internally to ensure proper information is in place and necessary procedures are taken when determine eligibility. The results found or documentation made in case notes should clearly indicate what actions were performed and the results of those actions.

Views of responsible officials and planned corrective actions: The County agrees with the finding.

Section IV. State Award Findings

Program Name: Medicaid Assistance Program (Medicaid; Title XIX) CFDA# 93.778

SIGNIFICANT DEFICIENCY: Finding 2021-006, 2021-007, and 2021-008 also apply to State requirements and State Awards.



Judith Modeste Finance Officer

NORTHAMPTON COUNTY

Finance Department & Management Information Systems Post Office Box 663 Jackson, North Carolina 27845 Finance Telephone (252) 534-1536 or (252) 534-5301 MIS Telephone (252) 534-6171 Fax (252) 534-1239

> Johnathan Parker MIS Coordinator

	NORTHAMPTON COUNTY, NORTH CAROLINA Corrective Action Plan For the Year Ended June 30, 2021
	Section II - Financial Statement Findings
Finding: 2021-001	Reconciliation of Records and Reporting
Name of contact:	Judith Modeste, Finance Officer, Heather Futrell, Payroll, and Melundy Vandiford. Bank Reconciliation
Corrective Action:	The Finance Department will ensure that the bank reconciliation will be completed by the 15th of the next month. The County ORBIT retirement and 941 reports will be reconciled to the General Ledger by the 20th of the next month. A spreadsheet will be used to monitor that this process is complete. The monitoring of the reconciliations will be done by the Finance Officer.
Proposed Completion Date:	Immediately
Finding: 2021-002	Budget Violation
Name of contact:	Judith Modeste, Finance Officer
Corrective Action:	The Finance Department will review the General Statutes and GASB Statements more carefully to ensure that the funds are properly authorized and accounted for.
Proposed Completion Date:	Immediately
Finding: 2021-003	Budget Violation
Name of contact:	Julian Phillips, County Manager
Corrective Action:	The County will evaluate the allocation of internal resources dedicated to financial reporting to ensure adequate resources are available for timely account reconciliations, year-end close and annual financial reporting purposes. Management will consult with outside sources when needed to prepare for the annual audit.
Proposed	

Proposed Completion Date: Immediately



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NORTHAMPTON COUNTY, NORTH CAROLINA Corrective Action Plan For the Year Ended June 30, 2021

	Section II - Financial Statement Findings
Finding: 2021-004	Deficit Fund Balance
Name of contact:	Judith Modeste, Finance Officer
Corrective Action:	The Finance Officer will review on a monthly basis the General Ledger for any negative accounts and deficit fund balances. All deficit fund balances will be cleared up on a monthly basis.
Proposed Completion Date:	Immediately
Finding: 2021-005	Late Submission of Audit and Data Collection Form
Name of contact:	Judith Modeste, Finance Officer
Corrective Action:	The Finance Officer will ensure that all efforts are made to complete the audit in a timely manner. All due dates will be adhered to.
Proposed Completion Date:	Immediately
	Section III - Federal Award Findings and Question Costs
Finding 2021-006	IV-D Cooperation with Child Support
Name of contact:	Felicia Bullock, Family and Children's Medicaid Supervisor
Corrective Action:	Meeting with staff to ensure information for IV-D is received to determine if a referral needs to be made to child support or if there is good cause and no referral is needed. Cases will be randomly checked.
Proposed Completion Date:	Meeting with staff was held on 12/2/2021, with FCM supervisor and IV-D supervisor to explain when a referral should be sent to child support.



Judith Modeste Finance Officer

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> Johnathan Parker MIS Coordinator

NORTHAMPTON COUNTY, NORTH CAROLINA Corrective Action Plan For the Year Ended June 30, 2021

	Section III - Federal Award Findings and Question Costs
Finding 2021-007	Inaccurate Information Entry
Name of contact:	Felicia Bullock, Family and Children's Medicaid Supervisor
Corrective Action:	Meeting with staff on properly documenting case(s), what information is needed in documentation and determination of eligibility. Supervisor will review 10 cases each month to assure correct documentation is in NCF.
Proposed Completion Date:	Meeting with staff was held on 12/2/2021, with implementation on documenting according to policy.
Finding 2021-008	
Name of contact:	Felicia Bullock, Family and Children's Medicaid Supervisor
Corrective Action:	Meeting with staff on paying attention to the information received, Requesting needed information to determine eligibility, running online data in NCF, running TWN in NCF and entering correct supporting information in NCF.
Proposed Completion Date:	Meeting with staff was held on 12/2/2021, with changes to policy to be implemented immediately.

Section IV - State Award Findings and Question Costs

Corrective Actions for finding 2021-006, 2021-007, and 2021-008 also apply to State Award findings.

NORTHAMPTON COUNTY, NORTH CAROLINA SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS For the Year Ended June 30, 2021

Finding:	2020-001
Status:	Corrected
Finding:	2020-002
Status:	Repeated as finding 2021-001.
Finding:	2020-003
Status:	Repeated as finding 2021-003.
Finding:	2020-004
Status:	Repeated as finding 2021-004
Finding:	2020-005
Status:	Repeated as finding 2020-006.
Status: Finding:	Repeated as finding 2020-006. 2020-006
Finding:	2020-006
Finding: Status:	2020-006 Repeated as finding 2020-007.
Finding: Status: Finding:	2020-006 Repeated as finding 2020-007. 2020-007
Finding: Status: Finding: Status:	2020-006 Repeated as finding 2020-007. 2020-007 Corrected.
Finding: Status: Finding: Status: Finding:	2020-006 Repeated as finding 2020-007. 2020-007 Corrected. 2020-008

Grantor/Pass-through Grantor/Program Title	Federal AL# CFDA <u>Number</u>	State/ Pass-through Grantor's <u>Number</u>	Fed (Direct & Pass-through State <u>Expenditures Expenditu</u>		Provided to <u>Sub-recipients</u>	Local <u>Expenditures</u>
Federal Awards: <u>U. S. Department of Agriculture</u> Passed-through N.C. Dept. of Health and Human Services: Division of Social Services: Administration:						
Supplemental Nutrition Assistance Program Cluster State Administrative Matching Grants	10.561		\$ 399,061	\$ -	\$ -	\$ 399,061
Passed-through N.C. Dept. of Health and Human Services Division of Public Health: Administration:						
Special Supplemental Nutrition Program for Women, Infants and Children Total U. S. Department of Agriculture	10.557		120,374 519,435	-	-	399,061
U.S. Department of Justice						
Passed-through N.C. Department of Public Safety Governor's Crime Commission	16.738		14,019	-	-	-
Total U.S. Department of Justie	10,750		14,019	-	-	-
U.S. Dept. of Treasury Passed-through the Office of State Budget and Management: NC Pandemic Recovery Office						
Coronavirus Relief Fund	21.019		921,128	-	-	-
Passed-through N.C. Dept of Health and Human Services Division of Public Health Coronavirus Relief Fund	21.019		42,501	-	-	-
Passed-through N.C. Dept of Public Safety						
Coronavirus Relief Fund Total U.S. Dept. of Treasury	21.019		<u>702</u> 964,331	-	-	-
U.S. Election Assistance Commission			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Passed-through N.C. State Board of Elections COVID-19 - HAVA Election Security Grants	90.404		74,588	-	-	-
HAVA Election Security Grants Total HAVA Election Security Grants	90.404		126,175 200,763	-	-	-
<u>U.S. Dept. of Health and Human Services</u> Passed-through N.C. Dept. of Health and Human Services Division of Public Health:						
Public Health Emergency Preparedness	93.069		31,664	-	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Family Planning Services	93.116 93.217		50 32,910	-	-	-
Immunization Grants	93.268		15,899			
COVID-19 - Immunization Grants	93.268 93.268		92,291	-	-	-
Total Immunization Grants			108,190	-	-	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		132,491	-	-	-
HIV Prevention Activities_Health Department Based	93.940		58,587	-	-	-
Preventive Health Services_Sexually Transmitted Diseases Control Grants Preventive Health and Health Services Block Grant	93.977 93.991		42 30,607	-	-	-
Maternal and Child Health Services Block Grant	93.991		55,851	7,570	-	-
Division of Social Serivces TANF - Work First	93.558		388,829	-	-	62,843
Division of Public Health	02 550		5 0 F 1			
TANF - Work First Total TANF Cluster	93.558		5,071 393,900	-	-	62,843
			595,900	-	-	02,043

Grantor/Pass-through Grantor/Program Title	Federal AL# CFDA <u>Number</u>	State/ Pass-through Grantor's <u>Number</u>	Fed (Direct & Pass-through <u>Expenditures</u>	State <u>Expenditures</u>	Provided to <u>Sub-recipients</u>	Local <u>Expenditures</u>
Low Income Energy Assistance						
Administration	93.568		33,999	1,467	-	1,842
Crisis Intervention Payments	93.568		145,510	-	-	-
Energy Assistance	93.568		176,773	-	-	-
COVID-19 - LIEAP COVID-19 - LIEAP Admin	93.568 93.568		122,600 8,879	-	-	-
Total Low-Income Energy Assistance	75.500		487,761	1,467	-	1,842
Stephanie Tubbs Jones Child Welfare Services Program Permanency Planning - Families for Kids	93.645		5,111	_	_	1,704
Total Stephanie Tubbs Jones Child Welfare Services Program	201010		5,111	-	-	1,704
Family Perservation	93.556		6,390	-	-	-
Refugee Assistance Admin	93.566		736	-	-	-
AFDC Payments and Penalties	93.560		(358)	(93)	-	(99)
Foster Care and Adoption Cluster						
Foster Care - Title IV-E 4	93.658		90,898	10,497	-	78,478
Adoption Assistance Foster Care	93.659 N/A		3,682 384	-	-	3,681
Total Foster Care and Adoption	IV/A		94,964	10,497	-	82,159
-	93.563			303		· · · · ·
Child Support Enforcement	93.303		461,226	303	-	237,298
Chafee Foster Care Independence Program	93.674		197	49	-	-
SSBG - Other Training & Services Division of Aging and Adult Services Division of Social Services	93.667		137,339	-	-	45,779
SSBG - State Adult Day Care	93.667		26,352	20,284	-	6,662
SSBG - State In Home Service Fund	93.667		28,857	-	-	4,122
Total Social Service Block Grant			192,548	20,284	-	56,563
Child Care Development Mandatory and Match Fund-Administration	93.596		47,829	-	-	-
Passed-through the N.C. Dept. of Health and Human Services: Division of Social Services						
Medical Assistance Program - Administration	93.778		1,292,197	6,901	-	536,102
Division of Social Services						
Administration						
State Children's Insurance Program-N. C. Health Choice	93.767		24,698	(670)	-	5,517
Passed-through Upper Coastal Plain Council of Government - Aging Cluster Division of Aging and Adult Services Aging Cluster						
Special Programs for the Aging - Title III B	02.044		40.000	2.024		
Grants for Supportive Services and Senior Centers Special Programs for the Aging - Title III C	93.044		49,882	2,934	-	-
Nutrition Services	93.045		6,682	320	-	-
NSIP - Nutrition	93.053		1,924	-	-	-
Total Aging Cluster Total U. S. Department of Health and Human Services			<u>58,488</u> 3,516,079	3,254 49,562	-	983.929
U.S. Department of Homeland Security Passed through N.C. Dept. of Public Safety						
Division of Emergency Management						
Emergency Mgt. Performance Grant	97.042		39,378	-	-	-
Total U.S. Department of Homeland Security			39,378	-	-	-
Total federal awards			\$ 5,254,005	\$ 49,562	\$ -	\$ 1,382,990
State Awards: <u>N.C. Dept. of Health and Human Services</u> Division of Public Health: Food & Lodging Fees Aid to Counties			\$ - -	\$	\$ - -	\$ - -
General Communicable Diseases Control			-	2,440	-	-

		State/ Pass-through			Provided	
Grantor/Pass-through Grantor/Program Title	CFDA <u>Number</u>	Grantor's <u>Number</u>	Pass-through <u>Expenditures</u>	State <u>Expenditures</u>	to <u>Sub-recipients</u>	Local <u>Expenditures</u>
Child Health				1,818	-	
HIV/STD State			-	500	-	-
Healthy Community Activities			-	3,747	-	-
STD Drugs			-	532	-	-
School Nurse Funding Initiative			-	150,000	-	-
Family Planning - State			-	56,649	-	-
Maternal Health			-	17,152	-	-
Women Health Service Fund TB Control			-	6,040 31,757	-	-
Total Division of Public Health			-	376,891	-	-
Division of Social Services:						
ST Child Welfare/CPS/CS LD		N/A	-	11,922	-	-
COVID-19 APS/CPS Care		N/A	-	9,949	-	-
County Funded Programs		N/A	-	-	-	539,219
DCD Smart Start		N/A	-	3,010	-	-
Non-Allocating County Cost		N/A	-	-	-	165,979
AFDC INCENT / Program Integrity Total Division of Social Services		N/A	-	137	-	705,198
Total Division of Social Services			-	25,018	-	/05,198
Division of Aging and Adult Services						
State Appropriation - Access			-	1,725	-	-
State Appropriation - Home Delevered Meals			-	5,333	-	-
State Appropriation - In Home Services Total Division of Aging and Adult Services			-	144,717 151,775		
Total N.C. Dept. of Health and Human Services		-	-	553,684	-	705,198
<u>N.C. Dept. of Veterans Affairs</u> Veteran Grant		N/A		2,084		
Total N.C. Dept. of Veterans Affairs		IN/A	-	2,084		
N.C. Dept. of Transportation						
Rural Operating Assistance Program (ROAP) Cluster						
ROAP EDTAP		36220.10.9.1	-	28,138	-	-
ROAP RGP		36228.22.9.1		19,659	-	-
Total ROAP Cluster			-	47,797	-	-
<u>N.C. Department of Pubic Safety</u> Equipment Recovery Grant			-	14,019	-	-
Juvenile Crime Prevention Programs						
JCPC Admin			-	5,011	-	-
Second Chance Counts			-	22,686	-	-
NC Vocational Jobs Program			-	30,000	-	-
Children Matters			-	22,686	-	-
Teen Court			-	14,600	-	-
Parenting for Success Total Juvenile Crime Prevention Programs			-	15,000 109,983		-
Total N.C. Department of Pubic Safety			-	124,002	-	
N.C. Department of Environmental Quality				121,002		
Soil & Water Conservation			-	24,414	-	-
Asset Inventory and Assessment Grant			-	31,050	-	-
SW Reduction & Recycling Grant			-	4,074	-	-
Total N.C. Dept. of Environmental Quality			-	59,538	-	-
N.C. Department of Commerce						
Industrial Development Fund Utility Account			-	51,761	-	-
Total N.C. Department of Commerce			-	51,761	-	-
N.C. State Board of Elections						
COVID-19 - One Stop Worker Bonuses Fund			-	29,000	-	-
Total N.C. State Board of Elections			-	29,000	-	-
N.C. Department of Cultureal Resources NCARTS Council						
Arts Grant				9,882		
Total N.C. Department of Cultural Resources			-	9,882		
				,,002		

N.C. Department of Public Instruction

Grantor/Pass-through Grantor/Program Title	Federal AL# CFDA <u>Number</u>	State/ Pass-through Grantor's <u>Number</u>	Fed (Direct & Pass-through <u>Expenditures</u>	State <u>Expenditures</u>	Provided to <u>Sub-recipients</u>	Local <u>Expenditures</u>
Public School Building Capital Fund Total N.C. Department of Public Instruction			-	425,289 425,289	425,289 425,289	-
Total State Awards			\$ -	\$ 1,303,037	\$ 425,289	\$ 705,198
Total Federal and State Awards			\$ 5,254,005	\$ 1,352,599	\$ 425,289	\$ 2,088,188

Notes to the Schedule of Federal and State Financial Awards:

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of Northampton County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2021. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of Northampton County, it is not intended to and does not present the financial position, change in net position or cash flows of Northampton County.

Note 2: Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

Northampton County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4: Cluster of Programs

The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Subsidized Child Care and Foster Care and Adoption.

Note 5: Benefit Payments Issued by the State

The amounts listed below were paid directly to individual recipients by the State from federal and State moneys. County personnel are involved with certain functions, primarily eligibility determinations that cause benefit payments to be issued by the State. These amounts disclose this additional aid to County recipients that do not appear in the basic financial statements because they are not revenues and expenditures of the County.

Program Title	CFDA No.	Federal	State	
Food and Nutrition Services	10.551	\$ 12,018,356	\$	-
Special Supplemental Nutrition Program for Women Infant and Children	10.557	71,702		-
Medical Assistance Program	93.778	32,310,879	12,986,481	1
Children's Health Insurance Program	93.767	299,111	63,198	3
IV-E Adopt & Vendor	93.659	59,661	10,736	5
TANF Payments & Penalties	93.558	115,762		-
CWS Adopt, Vendor, Guard	N/A	-	29,279)
SAA/SAD HB 1030	N/A	-	117,237	7
SC/SA Domiciliary Care	N/A	-	220,302	2